



The Effect of Workload and Compensation on Employee Performance at PT. Toba Surimi Industries Medan

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ABSTRACT

This study aims to determine the effect of workload and compensation on employee performance at PT. Toba Surimi Industries Medan. The population of this research is all employees who work at PT. Toba Surimi Industries Medan as many as 48 employees. Sampling using a saturated sample where the entire population will be used as a research sample. This type of research is descriptive quantitative and the nature of this research is explanatory research. In this study the questionnaire will be distributed as measured by a Likert scale. The data analysis model used is multiple linear regression and coefficient of determination as well as simultaneous and partial tests. The results showed that simultaneously the workload and compensation variables had an effect on the employee performance at PT. Toba Surimi Industries Medan. The results of the study partially the workload variable has no effect on the employee performance at PT. Toba Surimi Industries Medan. The results of the study partially the compensation variable has a positive and significant effect on the employee performance at PT. Toba Surimi Industries Medan. Based on this research, the implication for management is to further increase compensation and reduce workload.

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1. INTRODUCTION

Employees are an important resource in a company because employees are the implementers of activities within the company to achieve company goals. If there are no employees who carry out activities within a company, the company will also not be able to run and develop as expected. To develop a company to be bigger is greatly influenced by the performance of employees both individually and in work groups.

Performance is the result if work that can be achieved by a person or group of people in company in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not violating the law and not contrary to morals and ethics (Afandi, 2018). Performance indicators are quantity of work, quality of work, efficiency in carrying out tasks, work discipline, initiative, accuracy, leadership, honesty, and creativity (Afandi, 2018). Satisfactory employee performance can be felt by

the company if the workload given to employees is not too high and too low, standard or in accordance with the ability of employees. Because, not all employees can complete the tasks on time. If it can be resolved then the employee has high performance and as on the contrary. A light workload also cause employee performance to decline, because employees feel they no longer have confidence and feel that they are not contributing enough to their work. Workload is one aspect that must be considered by every company. Workload is a collection or number of activities that must be completed by an organizational unit within specified time (Koesomowidjojo, 2017). Workload indicators are as follows: working condition, use of working time, and target to be achieved (Koesomowidjojo, 2017).

In addition to workload, another factor that can affect employee performance is compensation. Compensation is a component that plays an important role in improving employee performance. Compensation is all income in the form of money, goods directly or indirectly received by employees in return for services provided to the company (Hasibuan, 2017). In order for employees to be more productive, always enthusiastic and more loyal, the compensation given must be felt satisfied by employees. The level of satisfaction felt by each person is different because it is related to the emotions and needs of a person. Employee satisfaction can be measured by employee performance, working conditions, and recognitions from the employees themselves. Employees who are dissatisfied with the compensation provided by the company are usually not serious in doing their work, are not disciplined and do not take initiative. The compensation indicators are as follows: wages and salaries, incentives, allowances, and facilities (Hasibuan, 2017).

PT. Toba Surimi Industries Medan is a company engaged in the export and import of marine products. This company was founded in 1997, some of the products produced by PT. Toba Surimi Industries Medan is a product in the form of pasteurization, canning, and frozen. The target market of this company is overseas and domestic but more focused on selling abroad.

Employee performance of PT. Toba Surimi Industries Medan is very lacking and not optimal in terms of time the work is not completed on time, the quantity of work is not achieved, the craft and initiative of employees are absent and the level of attendance of employees is not disciplined. All factors that do not meet the target are caused by employees who are dissatisfied with inconsistent management performance such as: delaying the promised salary given when compared to the increasing workload, because the responsibilities are getting bigger but no increase in salary. Employee performance is considered low because of the large workload and low salary satisfaction.

The level of employee attendance at PT. Toba Surimi Industries Medan in January-December 2021 is an average of 24,38% where the attendance rate is high and undisciplined. The absence of employees who are not disciplined can interfere with employee performance, the work given can be delayed and late in completing the report according to the time allotted.

Many employees have worked in the company for a long time but there is no salary increase by the company management. The company should be able to see the dedication and loyalty of employees who have worked for a long time and have consistent performance so that they can be given a salary increase, so that employees will feel valued and do not think the work that has been done is not valuable and not appreciated by the company, and also so that employees feel satisfied and motivated by his enthusiasm to carry out his work better so that employees can improve performance which aims to develop the company.

Salary range at PT. Toba Surimi Industries Medan is from 3.000.000 to 15.000.000. PT. Toba Surimi Industries Medan does not have a salary increase in 2021 to 2022. The work given increases from the previous but there is no addition to the salary given by the company. Many employees have worked well but there is no salary increase given by the

company, so that employee satisfaction with salaries is decreasing. Employees who previously worked actively became less active in completing the work reports given. Such as: often late in completing reports, relaxing at work, often making mistakes at work. There is no encouragement from the company to increase employee satisfaction with salaries by providing salary increase for employees who have worked well, making employees not ambitious in improving their performance because nothing will change if employee performance increases.

This research is motivated by previous research as follow: (1) Research conducted by (Wijaya & Manalu, 2022) with the title “Analysis of the Effect of Workload and Work Conflict on Employee Work Stress at PT. Sumatera Inti Karet” this research result simultaneously shows that workload and work conflict have a positive and significant effect on employee work stress at PT. Sumatera Inti Karet. Partially, workload and work conflict have a positive and significant effect on employee work stress at PT. Sumatera Inti Karet. (2) Research conducted by (Anggela & Sinaga, 2022) with the title “Analysis of the Effect of Compensation on Work Conflict on Employee Performance at PT. Palmindo Persada” this research result simultaneously shows that compensation and work conflict have a positive and significant effect on the employee performance at PT. Palmindo Persada. (3) Research conducted by with the title “Analysis of Work Climate and Workload on Work Loyalty at PT. Dodorindo Jaya Abadi Tanjung Morawa” this research result simultaneously shows the work climate and workload have a positive and significant effect on work loyalty at PT. Dodorindo Jaya Abadi Tanjung Morawa. Partially the work climate and workload have a positive and significant effect on work loyalty at PT. Dodorindo Jaya Abadi Tanjung Morawa.

2. RESEARCH METHOD

The location of this research is: PT. Toba Surimi Industries Medan which is locating in Industrial Estate, Saentis, Medan 2, Jl. Pulau Pinang 2, Sampali, Percut Sei Tuan District, Deli Serdang Regency, North Sumatera 20242. The population that will be used in this study are: employees of PT. Toba Surimi Industries Medan as many as 48 people. In this study, researchers used saturated sampling. According to (Sugiyono, 2017), “Saturated sampling is a sampling technique when all members of the population are used as samples. Thus the number of samples in this study was set at 48 people. The type of data used are primary and secondary data. According to (Noor, 2017), data collection technique is a way of collecting data needed to answer the research problem formulation. Generally, how to collect data can use the technique: a questionnaire. Questionnaire, is a data collection technique by providing a list of statements or questions to respondents in the hope of responding to the list of statements or questions. To find out whether the questionnaire used can truly describe the research objectives and is consistent, it is necessary to test the validity and reliability. Then the classical assumption test was carried out consisting of normality test, multicollinearity test, heterocedasticity test, linearity test and autocorrelation test. Then, the regression analysis test was carried out both partially (t test) and simultaneous test (F test) and looked for the coefficient of determination of the research variables. The results of respondents answers that have quantified with numbers will be statistically processed using the SPSS version 25 program.

3. RESULTS AND DISCUSSIONS

3.1. Normality Test

The normality test aims to test whether the regression model, confounding variable or residual has a normal distribution (Ghozali, 2018).

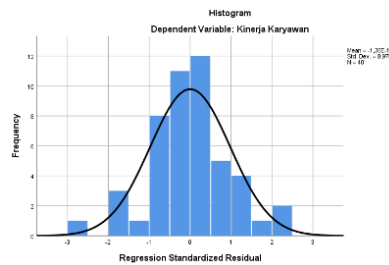


Figure 1 Histogram Graph

From Figure 1 above, it can be seen that the histogram line is curved like a bell and is symmetrical to the left and right, so the data is normally distributed. Thus, it can be concluded that the histogram graph above is normally distributed.

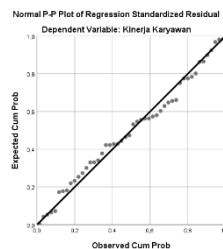


Figure 2. Normal P-Plot Graph

Based on Figure 2, the results of the normal probability plot graph above, it can be concluded that the graph provides a normal distribution. The diagonal line in the graph above illustrates the ideal state of the data following a normal distribution. The points around the line are: the state under test. The points are very close and even stick to the line, it can be said that the data is normal.

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

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		48
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	3,27504138
Most Extreme Differences	Absolute	,085
	Positive	,085
	Negative	-,067
Test Statistic		,085
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Research Result, 2022

From Table 1, it can be seen that Asymp. Sig. (2-tailed) are: workload, compensation and employee performance have a sig value of 0,200 above a significant value of 5% (0,05) in other words the residual variable is normally distributed.

3.2. Multicollinearity Test

The multicollinearity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another observation, it is found that there is a correlation between the independent variables and is carried out to see the value of variance inflation factor (VIF) and tolerance value. The criteria in this test are: the VIF value must be less than 10 and the tolerance value must be greater than 0,10, if the results of this test are in accordance with the existing criteria, then it is stated that there is no multicollinearity between the independent variables in the regression model (Ghozali, 2018)

Table 2. Multicollinearity Test Results

Model	Coefficients ^a					Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
	B	Std. Error	Beta				
1 (Constant)	8,335	8,697		,958	,343		
Workload	,142	,177	,090	,800	,428	,970	1,031
Compensation	1,246	,218	,645	5,718	,000	,970	1,031

a. Dependent Variable: Employee Performance
Source: Research Result, 2022

Based on Table 2 above, it can be concluded that the tolerance value of the X_1 variable is: the workload of 0,970 and the X_2 variable is: compensation of 0,970 which is greater than 0,10, while the VIF value of the X_1 variable is: the workload of 1,031 and X_2 is: compensation of 1,031 is smaller than 10 so it can be concluded that the independent variable does not occur multicollinearity.

3.3. Heterocedasticity

Heterocedasticity test is used to test whether in the regression model there is an inequality of variance from one observation residual to another (Ghozali, 2018). The researcher uses the scatter plot, glejser and Spearman Rho to test whether there is heterocedasticity.

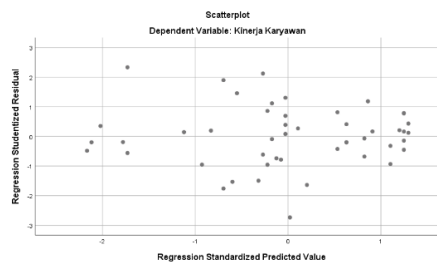


Figure 3. Scatterplot Graph of Heterocedasticity Test Results

Based on Figure 3 above, it can be concluded that the points spread irregularly and do not have a certain pattern. The points that spread above and below the number 0 on the Y axis, it can be concluded that there is no heterocedasticity.

Table 3. Heterocedasticity Test Results Glejser Method

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8,579	5,525		1,553	,127
Workload	,003	,113	,003	,023	,982
Compensation	-,192	,138	-,205	-1,385	,173

Based on Table 3 above, the significant value obtained by the workload variable (X_1) is 0,982 and compensation (X_2) is 0,173, namely: it is above 0,05, thus from the results of the glejser test there is no heterocedasticity. Therefore, it can be concluded that the multiple linear regression model is free from heterocedasticity symptoms.

Table 4. Spearman Rho. Heterocedasticity Test Results

Correlations					
			Workload	Compensation	Unstandardized Residual
Spearman's rho	Workload	Correlation Coefficient	1,000	,177	-,120
		Sig. (2-tailed)	.	,229	,417
		N	48	48	48
	Compensation	Correlation Coefficient	,177	1,000	-,234
		Sig. (2-tailed)	,229	.	,109
		N	48	48	48
Unstandardized Residual		Correlation Coefficient	-,120	-,234	1,000
		Sig. (2-tailed)	,417	,109	.
		N	48	48	48

Source: Research Result, 2022

Based on Table 4 above, it shows that the value of sig (2-tailed) obtained by workload variable (X_1) is 0,417 and compensation (X_2) is 0,109, namely: the sig value is above 0,05, thus it can be concluded that there is no heterocedasticity.

3.4. Linearity Test

Linearity test is used to determine whether two variables have a significant linear relationship or not (Febry, Timotius, 2020). Two variables are said to have a linear relationship if the significance (deviation from linearity) < 0,05.

Table 5. Linearity Test Results

ANOVA Table							
			Sum of Squares	df	Mean Square	F	Sig.
Kinerja Karyawan * Beban Kerja	Between Groups	(Combined)	164,006	10	16,401	,816	,615
		Linearity	36,969	1	36,969	1,840	,183
		Deviation from Linearity	127,037	9	14,115	,703	,702
	Within Groups		743,306	37	20,089		
	Total		907,312	47			

Source: Research Result, 2022

Based on Table 5 above, it can be concluded that the value of the significance of deviation from linearity is: 0,702 greater than 0,05 so it can be concluded that the workload variable and the compensation variable have a linear relationship.

3.5. Autocorrelation Test

Autocorrelation is that there is a correlation between the residuals in period t with residuals in the previous period (t-1) (Priyastama, 2017). The autocorrelation test used is the runs test.

Table 6. Autocorrelation Test Results Run Test

Runs Test	
	Unstandardized Residual
Test Value ^a	,02495
Cases < Test Value	24
Cases >= Test Value	24
Total Cases	48
Number of Runs	22

Z	-,729
Asymp. Sig. (2-tailed)	,466
a. Median	

Source: Research Result, 2022

Based on Table 6 above, it can be concluded that the Asymp value. Sig. (2-tailed) is: 0,466 greater than 0,05, so it can be concluded there is no autocorrelation symptom.

3.6. Multiple Linear Regression Analysis

Multiple Linear Regression was carried out to determine the direction and how much influence the independent variable had on the dependent variable (Ghozali, 2018). This analysis is used to test the effect of two independents on one dependent variable, namely: the effect of workload and compensation on employee performance.

Table 7. Results of Multiple Linear Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,335	8,697		,958	,343
	Workload	,142	,177	,090	,800	,428
	Compensation	1,246	,218	,645	5,718	,000

a. Dependent Variable: Employee Performance
Source: Research Result, 2022

Based on Table 7 above, it can be seen:

$$Y = 8,335 + 0,142X_1 + 1,246X_2 + e \dots\dots\dots(1)$$

The constant is 8,335, which means that if there is no workload and compensation variable value, then the employee performance value is 8,335. The workload variable (X_1) is 0,142, which means that for every increase in the workload variable 1 unit, the value of employee performance increases by 0,142. The compensation variable (X_2) is 1,246, which means that for every increase in the compensation variable by 1 unit, the value of employee performance will increase by 1,246.

3.7 Coefficient of Determination

The coefficient of determination denoted by R^2 is a number that states or is used to determine the contribution or contribution made by a variable or more X (free) to the variable Y (bound) (Siregar, 2017). This analysis is used to measure how much influence workload (X_1) and compensation (X_2) has on employee performance (Y).

Table 8. Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,667 ^a	,444	,420	3,347

a. Predictors: (Constant), Kompensasi, Beban Kerja
Source: Research Result, 2022

Based on Table 8 above, it can be seen that the value of the coefficient of determination (R square) is 0,444, meaning that the employee performance variable can be explained by the workload variable and compensation 44,4%. Then the remaining 55,6% is influenced by other independent variables such as: work environment, morale, work motivation and others that are not explained in this study.

3.8. t test (Partial)

The t test is used to test whether the independent variable individually affects the dependent variable (Ghodang, Hironymus, 2020). The analysis is used to test whether there is a partial effect of workload (X_1) and compensation (X_2) on employee performance (Y). With the decision making criteria: H_0 is accepted if $t_{count} > t_{table}$ at = 5%. At 0,05 probability, 2-way significance test. The formula $Df = n - k = 48 - 3 = 45$, where n = number of samples and k = number of variables. By knowing that df is: 45, then the t_{table} is 2,014. Here are the results of the t test.

Table 9. t test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients		Sig.
		B	Std. Error	Beta	T	
1	(Constant)	8,335	8,697		,958	,343
	Workload	,142	,177	,090	,800	,428
	Compensation	1,246	,218	,645	5,718	,000

a. Dependent Variable: Employee Performance

Source: Research Result, 2022

Based on Table 9 above, it can be seen that t_{count} value of the workload variable (X_1) of 0,800 has a positive and significant effect of $0,428 > 0,05$. H_1 is rejected because t_{count} ($0,800$) $< t_{table}$ ($2,014$) with the understanding that the workload has no effect on the performance of the employees of PT. Toba Surimi Industries Medan. The t_{count} value of the compensation (X_2) is 5,718 and has a positive and significant effect of $0,000 < 0,05$. H_2 is accepted because t_{count} ($5,718$) $> t_{table}$ ($2,014$) with the understanding that compensation has an effect on the performance of the employees of PT. Toba Surimi Industries Medan.

3.9. F test (Simultaneous)

The F test is used to test whether the independent variables jointly affect the dependent variable (Ghodang, Hironymus, 2020). This analysis is used to test whether there is an effect of workload (X_1) and compensation (X_2) simultaneously on employee performance (Y). With the decision criteria: H_0 is accepted if $F_{count} > F_{table}$ at = 5%, H_0 is rejected if $F_{count} < F_{table}$ at = 5. At degrees of freedom 1 (df_1) = $k - 1 = 3 - 1 = 2$, degrees of freedom 2 (df_2) = $n - k = 48 - 3 = 45$. Where n = number of samples while k = number of variables. By knowing that the numerator is: 2 and the denominator is: 45, then the F_{table} is 3,20. Here are the results of the F_{test} :

Table 10. F test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	403,195	2	201,598	17,996	,000 ^b
	Residual	504,117	45	11,203		
	Total	907,312	47			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Compensation, Workload

Source: Research Result, 2022

Based on Table 10 above, it can be seen that the value of $F_{count} > F_{table}$ is $17,996 > 3,20$ with a significant level of $0,000 < 0,005$ so it can be concluded that H_3 is accepted, with the understanding that workload and compensation have a simultaneous effect on the employee performance at PT. Toba Surimi Industries Medan.

4. CONCLUSION

The conclusions that researchers can draw from the results of this study are as follows: The result of this study are in line with the results of research conducted by (Sitompul & Simamora, 2021) and (Bimantara et al., 2021) that the workload variable partially has no effect on employee performance at PT. Toba Surimi Industries Medan. The result of this study are in line with the results of research conducted by (Sitompul & Simamora, 2021) and (Ervi Anggriyanti et al., 2022) that the compensation variable partially has a positive and significant effect on the employee performance at PT. Toba Surimi Industries Medan.

The result of this study are in line with the results of research conducted by (Dwinati et al., 2019) that the workload and compensation variables simultaneously have a positive and significant effect on the employee performance at PT. Toba Surimi Industries Medan. The coefficient of R square is 0,444. This shows that the ability of workload and compensation variables to explain their effect on employee performance at PT. Toba Surimi Industries Medan by 44,4% while the remaining 55,6% the influence of other independent variables such as: work environment, morale, work motivation and others that are not explained in this study.

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