



## THE EFFECT OF INCENTIVES AND WORKLOAD ON EMPLOYEE PERFORMANCE AT PT. TROPICA MAS PHARMACEUTICALS SUMATERA REGION I

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### Abstract

*The purpose of this study was to determine the effect of incentives and workload on employee performance at PT. Tropica Mas Pharmaceuticals Regional Sumatra I. The population and sample in this study were 35 people. The measuring instrument used was a questionnaire containing 55 statements consisting of 20 incentive statements, 15 workload statements and 20 employee performance statements. Data analysis using the t test, F test, and the coefficient of determination. The results of the incentive t test study obtained a sig value of  $0.028 < 0.05$ , so incentives have a significant effect on employee performance, while workload has a sig value of  $0.188 > 0.05$ , so workload has no significant effect on employee performance. The results of the F test obtained a sig value of  $0.005 < 0.05$  so that incentives and workload have a significant effect on employee performance. The result of the coefficient of determination is 0.237, meaning that 23.7% of the variable variation is explained by incentive and workload variables, while the remaining 76.3% is explained by other variables not examined.*

Keywords: *Incentives, Workload, Employee Performance*

### 1. INTRODUCTION

The intense competition in the pharmaceutical industry is currently an interesting phenomenon to observe. At least more than 200 national and multinational pharmaceutical companies compete to seize the drug market in Indonesia. Besides that, the current economic situation and people's purchasing power are also a big challenge, plus the BPJS era has further reduced the market for non-e-catalog medicines.

Competition and these various obstacles encourage every company to continue to innovate both in terms of products, technology and improving human resource capabilities. Therefore, companies must make strategic steps in preparing reliable and creative human resources so that they can compete to win the competition, moreover they must be able to create new opportunities. According to Hamali (2016: 2) "Human resource management is a strategic approach to skills, motivation, development and management of workforce organization."

Human resources are the main factor in every organizational activity which is a unique asset, because in its management there are so many influencing factors and it is very difficult to predict. This will certainly affect the achievement of the performance of each employee. Every organization wants to have professional, loyal and highly dedicated human resources who are expected to be able to achieve predetermined organizational goals.

Employee performance is very important in the operation of a company, in a company the performance of employees needs to be assessed or monitored properly so that the company's performance increases and gets good results. When performance decreases, there are factors or causes

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for the decline in an employee's performance, with proper handling and good solutions will bring employees to be better. According to Hasibuan, (2016: 94) stated that performance can be defined as a work result that has been achieved by someone in carrying out the tasks assigned to him based on skills, experience, and sincerity and timeliness.

The world of marketing is synonymous with sales targets that the company gives to employees to achieve, every sales target that is successfully achieved will be given incentives as rewards and awards from the company. The amount of incentives is usually regulated and notified at the beginning of the period and the working period to achieve this sales target is usually monthly and there are also several companies that make quarterly, semester and yearly. According to Sangadji and Sopiah (2018: 365) Incentives are direct rewards paid to employees because their performance exceeds the specified standard. Assuming that money can be used to encourage employees to work even harder, those who are productive prefer to be paid based on their work.

Determination of the amount of the sales target is usually based on the potential of an area or work area, the number of employees/marketing team in the area and the sales history of the previous few months. Targets that are too large and unrealistic will become a workload for employees.

The determinants of the quality of employee work are strongly influenced by the level of workload they carry. By providing an effective workload, the organization can find out to what extent its employees can be given the maximum workload and the extent of its influence on the performance of the organization itself. Giving excessive workload will also affect employee morale so that it can reduce employee performance itself.

Likewise at PT. Tropica Mas Pharmaceuticals, a company engaged in the pharmaceutical sector that produces various types of medicines, ranging from types of over-the-counter drugs and some which are ethical products, namely drugs that can only be purchased through a doctor's prescription.

Pharmaceutical marketing is also known as a medical representative, in which the work process makes regular visits every day to hospitals, pharmacies and doctors' offices to introduce and explain the benefits and indications of these medicines to doctors, pharmacists and other medical personnel. Each month there will be a sales target that must be achieved and each target achieved will be given an incentive in the form of money outside of the monthly salary. Sales targets are given to each supervisor where each supervisor has 3 medical representatives.

When viewed from the achievement of sales every month, the performance of the marketing team in the Sumatra I region is still very far from the target set by the company, we can see this from the data the author obtained as follows:

**Table 1 Sales Data Compared To Targets**

No	Branch	Target (Jan-Sept 2022)	Sale (Jan-Sept 2022)	Difference	%
1	Aceh	1,663,394	914,952	748,442	55%
2	North Sumatra 1	2,668,393	1,765,832	902561	66%
3	North Sumatra 2	2,052,054	1,419,998	632,056	69%
4	Riau	2,120,636	1,371,555	749,081	65%
Total		8,504,476	5,472,336	3,032,140	64%

Source: Data PT. Tropica Mas Pharmaceuticals Regional Sumatra I

From the data above it can be seen that the performance of employees is still very far from what is expected by the company and this will be related to obtaining incentives for each employee. During the last nine months, almost every month the marketing team did not receive incentives. We can see this from the data that the authors obtained below:

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**Table 2 Data on marketing teams who receive incentives**

No	Branch	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Jun 2022	Jul 2022	august 2022	Sept 2022
1	Aceh	0	0	0	0	4	4	0	0	0
2	North Sumatra 1	0	0	0	0	0	0	0	0	0
3	North Sumatra 2	0	0	0	0	3	3	0	3	3
4	Riau	0	0	0	0	0	3	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>10</b>	<b>0</b>	<b>3</b>	<b>3</b>

*Source: Data PT. Tropica Mas Pharmaceuticals Regional Sumatra I*

This data shows the number of employees who receive incentives every month from January to September 2022. The difficulty of getting incentives is caused by the large targets given by the company, the targets are unrealistic and very far from the achievements in previous months. The company only looks at the potential of the work area and the number of marketing teams without considering that many marketing teams are still relatively new and have not been able to contribute much in achieving sales targets.

The incentive system created by management has not succeeded in spurring employee performance because the amount of incentives offered is less attractive. Incentives are made in two types, namely:

1. Main Incentives

Incentives are given if each supervisor team can achieve the target given by the company. The amount of incentive multiplier received is set as in the following table:

**Table 3 The amount of the multiplier on the main incentives**

No.	Position	Sales Achievement		
		100%	>110 %	>120 %
1	<i>Medical Representative (MR)</i>	0.70 %	1.40%	2.80%
2	<i>Supervisor (SPV)</i>	0.50 %	0.90%	1.80%

*Source: Data PT. Tropica Mas Pharmaceuticals Regional Sumatra I*

2. Additional incentives

Additional incentives are given to employees who are able to sell focus products with the condition that they must reach the main target first and then are entitled to receive focus product incentives with the following conditions:

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**Table 4 Multiplier Amounts on additional incentives**

No.	Product	HNA	Mr	SPV
1	Product A	Rp. 471,000	Rp. 6,500	Rp. 4,500
2	B product	Rp. 327,000	Rp. 4,500	Rp. 3,000
3	C product	Rp. 270,000	Rp. 3,500	Rp. 2,500
4	D product	Rp. 195,000	Rp. 3,000	Rp. 2,000
5	E product	Rp. 180,000	Rp. 3,000	Rp. 2,000
6	F product	Rp. 250,000	Rp. 3,000	Rp. 2,000
7	G product	Rp. 170,000	Rp. 2,000	Rp. 1,500
8	H product	Rp. 130,000	Rp. 2,000	Rp. 1,500
9	Product I	Rp. 110,000	Rp. 2,000	Rp. 1,500
10	J product	Rp. 127,500	Rp. 2,000	Rp. 1,500
11	K product	Rp. 117,000	Rp. 2,000	Rp. 1,500
12	L product	Rp. 111,000	Rp. 2,000	Rp. 1,500

*Source: Data PT. Tropica Mas Pharmaceuticals Regional Sumatra I*

From this data we can see that the value of the incentives offered is very small, namely in the range of 1-1.5% per product so that this incentive scheme is not able to stimulate or motivate employees to pursue the incentives.

From the results of the author's observations and based on interviews with several marketing team members in Pekanbaru, they also complained that the workload was too large, namely working hours were too long because sometimes employees had to go home at 02.00 in the morning from a night visit to the doctor's practice and had to enter the office. again at 8:00 am. According to Hannani (2016: 4) states "workload is something that arises from the interaction between the demands of tasks, the work environment where used as co-workers, skills, behavior, and perceptions of workers." Every employee must also attend virtual meetings every Monday and Thursday held by the central leadership,

## 2. LITERATURE REVIEW

### a. Incentive (X1)

Incentives are awards given to motivate workers so that their work productivity is high, their nature is not fixed or from time to time. (Sri Larasati, 2018:99). With the following indicators, performance suitability, amount of working time, seniority, fairness, feasibility (Siagian 2015: 269)

### b. Workload (X2)

Workload is all forms of work given to human resources to be completed within a certain time. (Koesomowidjojo, 2017:21). With the following indicators, working conditions, use of working time, targets to be achieved (Koesomowidjojo, 2017:21)

### c. Performance (Y)

Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. (Mankunegara, 2017:67). With the following indicators, quality of work, quantity of work, working time, employee cooperation (Kasmir 2016: 208-210)

### d. Framework

Incentives and workload are related to improving employee performance, so to achieve good performance it is necessary to pay attention to providing incentives and distributing workload to employees. If the incentives provided are appropriate and attractive, it will improve employee performance. Likewise with the division of workload, if the workload given is too high or too low it will affect work results.

This indicates that both incentives and workload have an impact on the performance of employees of PT. Tropica Mas Pharmaceuticals Region Sumatra I. Providing appropriate

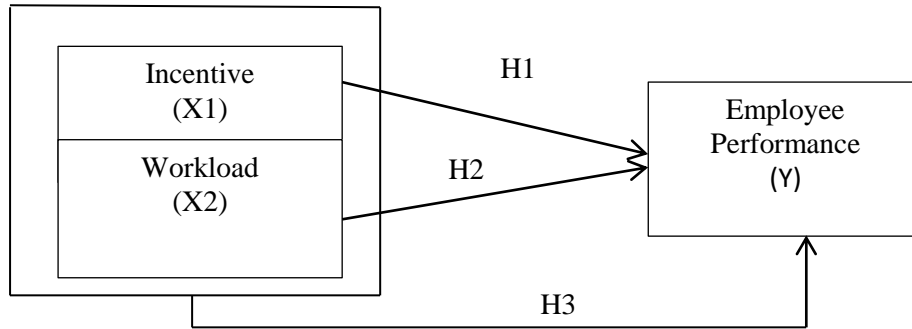
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incentives will improve employee performance. While the provision of workload that is not in accordance with the ability of employees results in decreased employee performance.

Based on the framework above, the research paradigm can be described as follows:

**Figure 1 Thinking Framework**



Source: Mangkunegara (2017)

**d. Research Hypothesis**

Based on the description above, the researcher proposes several hypotheses in this study as follows:

- H1: Incentives affect employee performance.
- H2: Workload affects employee performance.
- H3: Incentives and workload affect employee performance.

**3. RESEARCH METHODS**

The variables in this study consist of two variables. The first variable is the independent variable, namely Incentives and Workload. The second variable is the dependent variable, namely Employee Performance. Population is a group of subjects that will be made the object of research. The definition of population according to Arikunto, Suharsimi (2013: 173) suggests that "the population is the entire subject of research".

While the population according to Sugiyono (2015: 72) population is "Generalization consisting of objects/subjects that have certain qualities and characteristics that are determined by research to be studied and then drawn conclusions". The population in this study were all employees of PT. Tropica Mas Pharmaceuticals Region Sumatra I (Aceh, North Sumatra, Riau and Riau Islands) totaling 35 people.

According to Sugiyono (2017: 118) the sample is part of the number and characteristics possessed by the population. The sample used is all employees who are still working in 2022. The sample selection method uses Saturated Sampling, which is sampling when all members of the population are used as samples. Based on the description above, the researchers found 35 samples or respondents in the study, namely all employees at PT. Tropica Mas Pharmaceuticals Region Sumatra I (Aceh, North Sumatra, Riau and Riau Islands) which are still actively working until 2022. Data analysis is the processing of data obtained using formulas or with existing rules in accordance with the research approach.

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**4. RESULTS AND DISCUSSION**

**a. Multiple Regression Analysis**

**Table 5 Multiple Linear Regression Results**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	47,874	9,598		4,988	0.000
	Incentive	0.258	0.112	0.387	2,295	0.028
	Workload	0.265	0.197	0.227	1,344	0.188

Source: SPSS Processed Data version 20, 2023

Based on table 5 it can be seen that the multiple linear regression equation is as follows:

$$Y = a + b_1x_1 + b_2x_2$$

$$Y = 47.874 + 0.258X_1 + 0.265X_2$$

The meaning of the numbers in the regression equation above is:

1. The constant value (a) of 47.874 states that if it is assumed that the incentives are very low and the workload is too large, then the employee's performance is 47.874.
2. The incentive regression coefficient value of 0.258 states that for each addition of one incentive unit, it is estimated that employee performance will increase by 0.258 if the workload remains constant.
3. The workload regression coefficient value of 0.265 states that for each addition of one workload unit, it is estimated that employee performance will increase by 0.265 if the incentive remains.

**b. t test**

**Table 6 Calculation results of the t test**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	47,874	9,598		4,988	0.000
	Incentive	0.258	0.112	0.387	2,295	0.028
	Workload	0.265	0.197	0.227	1,344	0.188

Source: SPSS Processed Data version 20, 2023

Based on the results of the research that has been done, the following results are obtained:

1. Incentives have a tcount of 2.295 > ttable of 2.036 and the resulting significance value is 0.028 < 0.05, so incentives have a significant effect on employee performance.
2. Workload has a tcount of 1.344 < ttable of 2.036 and the resulting significance value is 0.188 > 0.05, so workload has no significant effect on employee performance.

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**c. F Test (Simultaneous Test)**

**Table 7 Calculation Results of Test F**

	Mode 1	Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	1544,806	2	772,403	6,28 9	0.005 b
	residual	3929,879	32	122,809		
	Total	5474,686	34			

*Source: SPSS Processed Data version 20, 2023*

Based on the results of the research that has been done, the results obtained are  $F_{count} 6.289 > F_{table} 3.29$  and the resulting significance value is  $0.005 < 0.05$  so it can be concluded that there is a significant influence between incentives and workload on employee performance.

**d. Determination Coefficient Test (R<sup>2</sup>)**

**Table 8 Calculation Results of the Coefficient of Determination Test**

	Model	Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	1544,806	2	772,403	6,28 9	0.005 b
	residual	3929,879	32	122,809		
	Total	5474,686	34			

*Source: SPSS Processed Data version 20, 2023*

Based on table 8, the value of the coefficient of determination or Adjusted R Square is 0.237 or equal to 23.7%. The coefficient of determination has an interval of zero to one ( $0 < R^2 < 1$ ). If  $R^2 = 1$ . So  $0 < 0.237 < 1$  means that the Incentive (X1) and Workload (X2) variables contribute 23.7% to the performance of PT. Tropica Mas Pharmaceuticals, while the rest are outside the regression equation or variables that are not examined.

**DISCUSSION**

**1. Effect of Incentive Variables on Employee Performance**

Based on the research results it is known that incentive variables such as suitability of performance, amount of working time, fairness and eligibility partially have a significant effect on the performance of employees at PT. Tropica Mas Pharmaceuticals Regional Sumatra I. This is in line with the results of previous research conducted by Putri, et al. (2022), describes the results of the research data analysis conducted, namely the provision of incentives affects employee performance. And also supported by Aisah's previous research (2022) with the title "The Influence of Workload and Incentives on Employee Performance at PT. Bumiraya Investindo Mill Sebanti Kotabaru" also states that incentives have a significant effect on employee performance.

So based on research that has been done and supported by previous research, it can be concluded that incentives have a significant effect on employee performance. With the improvement of a better incentive system for employees, it will improve the performance of employees of PT. Tropica Mas Pharmaceuticals Regional Sumatra I.

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## **2. Effect of Workload Variables on Employee Performance**

Based on the research results it is known that the workload variable partially does not affect the employee performance variable at PT. Tropica Mas Pharmaceuticals Regional Sumatra I. This is in line with previous research conducted by Cahyo Nurbuat, et al. (2022), explaining the results of research conducted showing that workload partially has no significant effect on employee performance variables. However, in contrast to the research conducted by Zain, et al. (2022) and Sukma, et al (2021), describe the results of research data analysis conducted that workload affects employee performance.

So based on research that has been done and supported by previous research, it can be concluded that an increase or decrease in giving workload to employees does not necessarily affect the increase or decrease in employee performance, in other words giving workload to employees is not the right choice for companies. if you want to improve the performance and quality of work of employees at PT. Tropica Mas Pharmaceuticals Regional Sumatra I.

## **3. Effect of Incentive and Workload Variables on Employee Performance**

Based on the research above, it can be seen that together incentives and workload affect the performance of employees at PT. Tropica Mas Pharmaceuticals Regional Sumatra I. This is in line with previous research conducted by Aisah (2022) and Zain, et al (2022) which found that there was a significant simultaneous effect of incentives and workload on employee performance. So based on research that has been done and supported by previous research, it can be concluded that together incentives and workload affect employee performance, which means the better the provision of incentives and paying attention to aspects of workload, the better the performance of employees of PT. Tropica Mas Pharmaceuticals Regional Sumatra I.

## **Conclusion**

Based on the results of research and discussion of the effect of incentives and workload on employee performance at PT. Tropica Mas Pharmaceuticals Regional Sumatra I, the conclusions from the results of this study are:

1. Incentives have a significant effect on employee performance at PT. Tropica Mas Pharmaceuticals Regional Sumatra I.
2. Workload has no significant effect on employee performance at PT. Tropica Mas Pharmaceuticals Regional Sumatra I.
3. Incentives and workload simultaneously affect the performance of employees at PT. Tropica Mas Pharmaceuticals Regional Sumatra I.
4. Based on the results of the analysis of the coefficient of determination, it shows that the independent variables (incentives and workload) are able to explain the dependent variable (Employee Performance).

## **Suggestion**

Based on the discussion and conclusions above, the following suggestions can be given:

1. For companies to pay more attention to providing a more appropriate incentive system by considering aspects of the needs of employees' lives and provide an incentive system that can stimulate and motivate employees to work so that employee performance will increase.
2. For companies to be wiser in terms of setting targets that must be achieved by considering several things, for example related to the potential of the area, what are the average sales for the last six months and what challenges might be obstacles to achieving the targets given.
3. For companies to consider matters related to the quantity of work, which often results in too much work volume, for example: Sudden additional work with short deadlines and must be completed right away, these things will interfere and affect employee performance to decrease.



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4. It is hoped that future researchers will further expand the reach of research by adding samples and looking for other variables that can affect employee performance and can replace or add research objects to compare the results of existing research with previous research.

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