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The Influence of Salary and Incentives on the Performance of State Civil Apparatus in the Regional Education Office of North Sulawesi Province

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Abstract. This study aimed to 1) determine the effect of salary (X1) on State Civil Apparatus (ASN) performance (Y), 2) determine the effect of incentives (X2) on ASN performance (Y), 3) determine the effect of salary (X1) and incentives (X2) together on ASN performance (Y) at the Regional Education Office of North Sulawesi Province. The research method used is quantitative research method. The number of samples was 87 state civil apparatus (ASN). The data analysis technique used multiple linear analysis models. The results showed that 1) Salary has a positive and significant effect on ASN performance at the Regional Education Office of North Sulawesi Province. This can be shown by the regression equation $\hat{Y} = 6.514 + 0.765 X_1$, then the hypothesis H1 is accepted and H0 is rejected. From these results, it means that the higher the salary, the higher the ASN performance. 2) Incentives have a positive and significant effect on ASN performance at the Regional Education Office of North Sulawesi Province. This can be shown by the regression equation $\hat{Y} = 6.514 + 0.239 X_2$, then hypothesis H1 is accepted. From these results, it means that the higher the incentive, the higher the ASN performance. 3) Salary and incentives together (simultaneously) have a positive and significant effect on ASN performance at the Regional Education Office of North Sulawesi Province. This is indicated by the Fcount value of 4.16 with the regression equation $\hat{Y} = 6.514 + 0.765 X_1 + 0.239 X_2$, then hypothesis H1 is accepted. From these results, it means that the higher the salary and incentives, the higher the ASN performance.

Keywords. Salary, Incentives, Performance, State Civil Apparatus

A. INTRODUCTION

The State Civil Apparatus (ASN) plays a vital role in ensuring that government goals and programs can be achieved effectively and efficiently (Kairupan & Mandagi, 2019) [1]. One of the figures in administrative theory, Max Weber stated that the bureaucracy must function rationally, efficiently, and free from political influence to achieve public goals (Kairupan, 2013) [2]. As a source of state apparatus, employees have a strategic and useful role, both as implementers, thinkers, planners, and as protectors of society (Sendouw et al., 2023) [3].

National development and the implementation of government duties are highly dependent on whether or not the state civil apparatus is perfect (Mandagi, 2015) [4]. In order to

develop public services, the demand for government agencies to create high employee performance is increasing. The State Civil Apparatus in each agency is required to have intelligence, high intelligence, reliable, hard work, discipline and trustworthiness in order to work optimally and effectively for the common good in a government. The government is required to continue to build and improve performance within its environment. The success or failure of the government to build and improve performance is influenced by several factors, one of the important factors is human resources. Human resources are an important source because they are the actors of the entire process, starting from the planning level to evaluation by utilizing other resources owned by the government (Sedarmayanti, 2018) [5].

Achieving organizational goals is only possible because of the efforts of the actors contained in the organization, to perform well. Employee performance is the result of work achieved by a person in carrying out tasks according to the responsibilities given to him. According to Mangkunegara (2006), performance (work 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 [6].

Weak employee performance will reflect the services provided, it can also have an impact or negative image from the community towards the company or agency, which indirectly also reflects the quality of the organization or institution concerned, even though it is only done by a few people but can describe the overall quality of its employees. Performance according to Hasbulloh et al. (2022) is the result of employee work which is assessed from the aspects of quantity, quality, work time, to cooperation to achieve the goals set by the organization. Employee performance determines organizational performance, because employee performance contributes to organizational performance [7].

Performance appraisal according to Rivai & Basri (2004) is the process of measuring and evaluating the results of work done by a person or group of people in an organization. This means that performance appraisal is determined from the results of human resource activities with performance standards predetermined by the organization. Performance in accordance with organizational standards that can support the achievement of organizational goals can be said to be good or optimal performance [8].

Government Regulation of the Republic of Indonesia Number 46 of 2011 concerning Civil Servant Work Performance Appraisal stipulates that civil servant work performance appraisal is a systematic assessment process of work targets and work behavior of civil servants. The results of employee performance appraisal show the criteria for achieving employee performance. Government Regulation (PP) Number 30 of 2019 concerning Performance Appraisal of Civil Servants (PNS) states that the Employee Performance Target (SKP) as intended contains the main performance that must be achieved by a civil servant every year. In addition to the main performance as intended, SKP can contain additional performance.

Based on the results of the ombudsman assessment of the Republic of Indonesia in 2023, the Regional Education Office of North Sulawesi Province received a score of 97.8 with the title of 1st place and in 2024 received a score of 89.25 with the title of 3rd place in the category of North Sulawesi Province in Public Services to the Community. The Regional Education Office of North Sulawesi Province received suggestions and criticisms of Public Services so that employee performance was considered still not good. Performance improvement for employees has a very important meaning, especially in efforts to make improvements to achieve organizational goals. Thus the important role of human resources is fully realized in the framework of achieving goals and improving the quality of employee performance (Fauziah et al., 2018) [9]. In improving employee performance, it is necessary to analyze the factors that

influence it by paying attention to the needs of employees, including wages or salaries and incentives.

In general, companies provide wages / salaries to employees on the basis of rewards for the work produced. Employee salaries can be said to be encouragement, this encouragement aims to provide enthusiasm that can improve a person's performance, so that in the future they can have a high level of performance and can bring the company or organization to a good goal (Oktavia, 2021) [10]. In general, each employee will also receive various kinds of benefits and be reduced by various kinds of obligations that must be paid to the company (Utama et al., 2021) [11]. In general, employees work because they are encouraged to fulfill their needs. So that employees will work harder if the results achieved from work get satisfying rewards or rewards. Where one form of reward that can be provided by the company so that employee work performance is more optimal is the provision of salaries and benefits to employees.

Salary is a factor that can improve employee performance. Salary is compensation in the form of money received by employees as a consequence of their status as an employee or employee who contributes to achieving organizational/company goals (Rivai & Basri, 2004) [8]. Salary is also a fixed payment or received periodically, in this case once a month. Salary for every employee is an absolute thing because there are provisions and regulations that bind that every employee is entitled to receive a basic salary in accordance with the position / position of work. Therefore, the rules for providing basic salary have been clearly regulated in determining the basic salary of an employee.

In addition to salary as the company's reward to employees, there are also incentives that can motivate employees to work harder. Incentives are awards or rewards given to motivate and improve employee performance which is not fixed in nature. The incentive role factor is a very common factor and is almost always studied in performance appraisal (Darwin & Khaidir, 2023) [12]. A lot of research on human resources and organizations focuses on the problem of factors that affect performance. The salary component of an employee usually consists of basic salary plus various allowances or incentives minus various deductions. The purpose of providing these incentives or allowances is to encourage employees to improve their performance. One way to organize the employee welfare system is to implement a compensation system based on performance and workload. In other words, the amount of compensation given to an employee must be adjusted to his performance (Lestari & Febrian, 2024) [13].

Additional Employee Income (TPP) is included in the category of financial compensation in the form of incentives. Additional Employee Income (TPP) is an incentive given as additional income based on performance achievement for one month, outside of the salary received legally in accordance with statutory provisions. Additional Employee Income (TPP) is a performance-based incentive based on behavior (Hasbulloh et al., 2022) [7]. In Government Regulation Number 14 of 1980, which was enacted on March 13, 1980, it is stated that the government provides additional income for civil servants and state officials in order to improve quality, work performance and to achieve maximum usability, it is deemed necessary to provide allowances for Civil Servants (Wulandari & Arisyahidin, 2020) [14].

Based on North Sulawesi Governor Regulation Number 3 of 2022 concerning the provision of additional income to state civil apparatus employees article 3, the ASN Additional Employee Income aims to improve integrity, improve work quality, improve service quality, improve work productivity, improve work discipline, improve the orderly administration of regional financial management and to improve the welfare of ASN Employees. Furthermore, Article 5 regulates the criteria for granting ASN Additional Employee Income, which is based

on workload, work performance, place of duty, working conditions, professional scarcity, and or other objective considerations.

The amount of North Sulawesi ASN Additional Employee Income is also regulated in North Sulawesi Governor Regulation Number 3 of 2022 article 12. The amount of North Sulawesi ASN Additional Employee Income is based on the parameters of position class, regional fiscal capacity index, construction cost index, and regional government administration index.

So far, incentives have only been given based on class and echelon, not performance or achievement. Therefore, competent and incompetent employees will receive the same incentives if they are in the same grade or echelon. This allows for dissatisfaction, because the current compensation system does not distinguish between employees who really work hard, are highly skilled, competent, and professional from employees who are "mediocre" (Lestari & Febrian, 2024) [13]. An attitude and values known as motivation influence a person to achieve certain goals. These attitudes and values are invisible, but provide the power to encourage a person to act in achieving their goals.

One of the experts who put forward the theory of needs is Maslow (1943) who argued that human needs are tiered, from the most basic to the highest. Human needs according to Maslow start from physiological needs, security, social, appreciation, to self-actualization. These needs for an ASN can be met through incentives, and if these needs are met and ASN performance can increase (Gunawan, 2017) [15].

Based on initial observations made, incentive payments to ASNs at the Regional Education Office of North Sulawesi Province were found to often experience delays and the amount of Additional Employee Income received was not in accordance with the workload of individual ASNs. According to Panggabean (2002) in Mulyani et al. (2014), incentives are direct rewards given to employees for achievements that exceed the specified standards. The assumption is that money can motivate employees to work harder, so those who are productive will prefer if their salaries are paid based on work results [16]. Work motivation and enthusiasm are still lacking, the lack of work enthusiasm possessed by civil servants in completing every job and delegating work to casual staff. Lack of employee discipline, where employee breaks sometimes exceed the limit so that working hours become small and go home before time. This can be observed in the implementation of morning apples and afternoon apples which must be attended by ASN every day.

The objectives of this study were to 1) to determine the effect of salary on ASN performance at the Regional Education Office of North Sulawesi Province, 2) to determine the effect of incentives on ASN performance at the Regional Education Office of North Sulawesi Province, 3) to determine the effect of salary and incentives together on ASN performance at the Regional Education Office of North Sulawesi Province.

B. METHOD

This study uses quantitative research methods, which according to Sugiyono (2017) are said to be quantitative methods because quantitative research can be interpreted as a research method based on the philosophy of positivism. Quantitative research is used to research on certain populations or samples of data collection using research instruments, data analysis is quantitative / statistical, with the aim of testing predetermined hypotheses [17].

This research was conducted at the North Sulawesi Provincial Education Office with a population of 111 state civil apparatus. The research sample was 87 people who were

determined using the Slovin formula. Data collection techniques using questionnaires with scoring weights using a Likert scale.

The research variables are salary (X1) with indicators: internal justice, external justice, a decent standard of living, being able to meet needs, creating a sense of work enthusiasm, and welfare. Incentives (X2) with indicators: non-material incentives, social incentives, and material incentives. Performance (Y) with indicators: service orientation, integrity, commitment, discipline, cooperation, and leadership.

Researchers used the SPSS application in processing research data. The data analysis technique of this study uses multiple linear regression models, which consist of classical assumption tests (normality test, linearity test, multicollinearity test, and heteroscedasticity test), multiple linear regression model tests, and research hypothesis testing, namely:

- H1 : There is an effect of salary on ASN performance at the Regional Education Office of North Sulawesi Province.
H2 : There is an effect of incentives on ASN performance at the Office of the Regional Education Office of North Sulawesi Province.
H3 : There is an effect of salary and incentives on the performance of ASN at the Regional Education Office of North Sulawesi Province.

C. RESULT AND DISCUSSION

RESEARCH'S RESULTS

Descriptive Statistics Test

Based on the main research data consisting of 87 research respondents and processed with the SPSS program, the research results show that the lowest score of the Salary variable (X1) is 86, the highest score is 146, the average is 117.09 standard deviation is 12.280. Based on the average value achieved of 117.09 when compared to the ideal score of 146, the tendency for the Incentive variable obtained a value of 0.8019 or 80.19%.

Meanwhile, the lowest score of the Incentive variable (X2) is 90, the highest score is 140, the average is 115.21 standard deviation is 12.348. Based on the average value achieved of 115.21 when compared to the ideal score of 140, the tendency for the Incentive variable obtained a value of 0.8229 or 82.29%.

Then, the test results show that the lowest score of the ASN Performance variable (Y) is 93, the highest score is 150, the average is 123.54 standard deviation of 14.825. Based on the average value achieved of 123.54 when compared to the ideal score of 150, the tendency for the Incentive variable obtained a value of 0.8236 or 82.36%.

Classical Assumption Test

a. Normality Test

The normality test is used to determine whether the residual value (existing differences) under study is normally distributed or not. The technique used is the Kolmogorov-Smirnov technique with the help of the SPSS application. The rule used to test normality is the significant score, which is in the Kolmogorov-Surminov calculation results.

Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
	Salary (X1)	Incentives (X2)	ASN Performance (Y)
N	87	87	87

Normal Parameters ^{a,b}	Mean	117.09	115.21	123.54
	Std. Deviation	12.280	12.348	14.825
Most Extreme Differences	Absolute	.088	.084	.093
	Positive	.050	.084	.066
	Negative	-.088	-.076	-.093
Kolmogorov-Smirnov Z		.817	.780	.868
Asymp. Sig. (2-tailed)		.518	.578	.438
a. Test distribution is Normal.				
b. Calculated from data.				

Based on the test results shown in table 1 above, the Asymp. Sig for the salary variable is or $0.518 > \alpha = 0.05$ so that the population is normally distributed. The incentive variable shows the Asymp. Sig or $0.578 > \alpha = 0.05$ so that the population is normally distributed. Meanwhile, the ASN performance variable shows an Asymp. Sig or $0.438 > \alpha = 0.05$ so that the population is normally distributed.

b. Linearity Test

The linearity test is a test to see if there is a significant linear relationship between the variables being studied. The rule used if the significant value on linearity $> \alpha = 0.05$ then the data is linearly patterned, otherwise the data is not linearly patterned. The linearity test results are shown in the following table:

Table 2. Variance of X1 and Y Relationship

		ANOVA Table					
			Sum of Squares	df	Mean Square	F	Sig.
ASN Performance (Y) * Salary (X1)	Between Groups	(Combined)	15300.526	37	413.528	5.627	.000
		Linearity	12225.085	1	12225.085	166.347	.000
		Deviation from Linearity	3075.441	36	85.429	1.162	.309
Within Groups			3601.083	49	73.491		
Total			18901.609	86			

The results of the linearity test obtained the variance of the relationship between salary (X1) and ASN performance (Y) obtained a Sig. value of 0.309. Because the significance value is greater than $\alpha = 0.05$, it can be stated that the variance of the relationship between the salary variable and ASN performance is linear.

Table 3. Variance of X2 and Y Relationship

		ANOVA Table					
			Sum of Squares	df	Mean Square	F	Sig.
ASN Performance (Y) * Incentives (X2)	Between Groups	(Combined)	13052.104	37	352.760	2.955	.000
		Linearity	10438.543	1	10438.543	87.441	.000
		Deviation from Linearity	2613.561	36	72.599	.608	.939
Within Groups			5849.506	49	119.378		
Total			18901.609	86			

The results of the linearity test obtained the variance of the relationship between incentives (X2) and ASN performance (Y) obtained a Sig. value of 0.939. Because the significance value is greater than $\alpha = 0.05$, it can be stated that the variance of the relationship between the incentive variable and ASN performance is linear.

c. Product Moment Correlation Test

Table 4. Correlation between X1 and Y

		Correlations	
		Salary (X1)	ASN Performance (Y)
Salary (X1)	Pearson Correlation	1	.804**
	Sig. (2-tailed)		.000
	N	87	87
ASN Performance (Y)	Pearson Correlation	.804**	1
	Sig. (2-tailed)	.000	
	N	87	87

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

Based on the results of the product moment correlation test of the salary variable (X1) with ASN performance (Y), the value of $r_{count} = 0.804$ was obtained. Because the value of r_{count} is greater than $r_{table} = 0.208$ ($0.804 > 0.208$), it is stated that the salary variable with the ASN performance variable is significantly related.

Table 5. Correlation of X2 and Y

		Correlations	
		Incentives (X2)	ASN Performance (Y)
Incentives (X2)	Pearson Correlation	1	.743**
	Sig. (2-tailed)		.000
	N	87	87
ASN Performance (Y)	Pearson Correlation	.743**	1
	Sig. (2-tailed)	.000	
	N	87	87

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

Based on the results of the product moment correlation test of the incentive variable (X2) with ASN performance (Y), the value of $r_{count} = 0.743$ was obtained. Because the value of r_{count} is greater than $r_{table} = 0.208$ ($0.743 > 0.208$), it is stated that the incentive variable with the ASN performance variable is significantly related.

d. Multicollinearity Test

The multicollinearity test is a test used to determine whether the independent variables contained in the regression model have a perfect relationship or not. A regression model that is free from multicollinearity has a VIF (Variance Inflation Factor) value below 10 and a tolerance value above 0.1.

Based on table 6 below, it can be seen that each independent variable, namely each variable, has a tolerance value of $0.261 > 0.1$ and a VIF value of $3.828 < 10$. So it is concluded that there is no multicollinearity between the independent variables in this regression model. This means that salary and incentives do not occur symptoms of multicollinearity in the regression model.

Table 6. Multicollinearity Test Results

Model		Coefficients ^a	
		Collinearity Statistics	
		Tolerance	VIF
1	Salary (X1)	.261	3.828

Incentives (X2)	.261	3.828
a. Dependent Variable: ASN Performance (Y)		

e. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in regression there is an inequality of variance from the residuals of one observation to another. Heteroscedasticity with the Glejser test in the regression model research that we tested this time is Salary (X1) and Incentives (X2) on ASN Performance (Y). The data for each research variable can be seen in the table below.

Table 7. Heteroscedasticity Test Results

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	17.193	5.518		3.116	.000
	Salary (X1)	.329	.089	.694	3.687	.605
	Incentives (X2)	-.428	.089	-.908	-4.823	.514
a. Dependent Variable: ABS_RES						

Based on table 7 above the significance value of salary (X1), greater than $\alpha = 0.05$ or $0.605 > \alpha = 0.05$, the conclusion is that there are no symptoms of heteroscedasticity in the regression model. The significance value of incentives (X2), greater than $\alpha = 0.05$ or $0.514 > \alpha = 0.05$, the conclusion is that there are no symptoms of heteroscedasticity in the regression model.

Multiple Linear Regression Test

The analytical method used in this research is multiple linear regression analysis method which aims to test the hypothesis whether or not there is an effect of salary and incentives on ASN performance in the Regional Education Office of Sulawesi Utara Province. The multiple linear regression analysis test in this study used the SPSS program. With Salary (X1) and Incentives (X2) as Independent variables and ASN Performance (Y) as the Dependent Variable. The following are the calculated results as shown in the table below:

Table 8. Multiple Linear Regression Analysis Results

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	6.514	9.321		.699	.000
	Salary (X1)	.765	.151	.633	5.068	.000
	Incentives (X2)	.239	.150	.199	4.590	.000
a. Dependent Variable: ASN Performance (Y)						

Statistically, the hypothesis is formulated as follows:

Ho: $b_1, b_2 = 0$

Ha: $b_1, b_2 \neq 0$

Regression Equation:

$$\hat{Y} = a + b_1 X_1 + b_2 X_2 =$$

$$\hat{Y} = 6.514 + 0.765 X_1 + 0.239 X_2$$

From the output in table 8 above, the results for the regression equation X_1 and X_2 on \hat{Y} are $\hat{Y} = 6.514 + 0.765 X_1 + 0.239 X_2$. It can be concluded that there is an influence of salary and incentives on ASN performance.

Research Hypothesis Test

a. Test t (Partial Test)

The t test is used to determine the effect of the independent variable (salary and incentives) partially on the dependent variable (ASN performance). The t test is conducted by comparing t_{count} with t_{table} at the significance level $\alpha = 0.05$. The test criteria are as follows:

- 1) If $(Sig) < \alpha = 0.05$ or $t_{count} > t_{table}$ then there is an effect. Otherwise,
- 2) If $(Sig) > \alpha = 0.05$ or $t_{count} < t_{table}$ then there is no effect.

Table 9. t-test results

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	6.514	9.321		.699	.000
	Salary (X1)	.765	.151	.633	5.068	.000
	Incentives (X2)	.239	.150	.199	4.590	.000

a. Dependent Variable: ASN Performance (Y)

Testing the First Hypothesis (H1):

$t_{table} = \alpha (0.05)$ and $n = 87$, two-sided test $df = n - 2 = 85$

$t_{table} = 1.988$

It is known that the Sig. value for the effect of X_1 on Y is $0.000 < 0.05$ and $t_{count} 5.068 > t_{table} 1.988$. So it can be concluded that H_1 is accepted which means there is an influence of X_1 on Y .

Second hypothesis testing (H2):

$t_{table} = \alpha (0.05)$ and $n = 87$, two-sided test $df = n - 2 = 85$

$t_{table} = 1.988$

It is known that the Sig. value for the effect of X_2 on Y is $0.000 < 0.05$ and $t_{count} 4.590 > t_{table} 1.988$. So it can be concluded that H_2 is accepted, which means that there is an effect of X_2 on Y .

b. F Test (Simultaneous Test of X_1 and X_2 on Y)

The F test is used to determine the effect of the Independent Variables (salary and incentives) together on the dependent variable (ASN performance). To determine the simultaneous influence of the Independent Variable on the Dependent Variable, it can be done in the following way. The test criteria are as follows:

- 1) If $(Sig) < \alpha = 0.05$ or $F_{count} > F_{table}$ then there is an influence. Otherwise,
- 2) If $(Sig) > \alpha = 0.05$ or $F_{count} < F_{table}$ then there is no effect

The test results are compared with F_{table} with the Anova test in the table below as follows:

Table 10. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12420.048	2	6210.024	80.481	.000 ^b
	Residuals	6481.561	84	77.161		
	Total	18901.609	86			

a. Dependent Variable: ASN Performance (Y)
b. Predictors: (Constant), Incentive (X2), Salary (X1)

Third Hypothesis Testing (H3):

For $\alpha = 0.05$ and $n = 87$

Then the value of $F_{table} = 3.10$

The data in table 10 shows that F_{count} is $80.48 > F_{table} = 3.10$ with a significance of $0.000 < 0.05$. So it can be concluded that salary (X1) and incentives (X2) simultaneously have a positive and significant effect on ASN performance (Y). Based on the results found above, H_a is accepted and H_0 is rejected, and the H_0 statement that Salary and Incentives Together (Simultaneously) affect ASN Performance in the Regional Education Office of North Sulawesi Province.

Test of Correlation Coefficient (R) and Coefficient of Determination (R²)

Table 11. Test Results of Correlation Coefficient and Determination Coefficient

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.811 ^a	.657	.649	8.784

a. Predictors: (Constant), Incentive (X2), Salary (X1)

The data in table 11 above shows an R value of 0.811, which means that there is a strong relationship between salaries and incentives on ASN performance and the coefficient of determination (R^2) is 0.657 or 65.7%, which means that 65.7% of the ASN performance variable can be explained by the salary and work incentive variables while the remaining 34.3% is explained by other factors not examined in this study.

DISCUSSION

Based on the statistical test results, it is clear that partially all independent variables affect the dependent variable. The influence given by the two independent variables is positive, meaning that the better the salary and incentives, the better the ASN performance produced. These results are in accordance with the proposed hypothesis. The results of this study are also in accordance with previous results. The explanation is as follows:

The Effect of Salary on ASN Performance at the Regional Education Office of North Sulawesi Province

Based on the research results of the First Hypothesis (H1) that salary has a positive and significant effect on ASN performance, this means that the salary variable (X1) cannot be ignored. Sujarweni (2015) states that salary is payment for services performed by employees which the company does every month. The amount of salary payments is usually set on a monthly basis. Salaries are generally considered to be at a higher level than payments to wage workers, although in reality this is often not the case, employees or employees are told how to

do their job, are under orders and must follow the employer's instructions regarding the implementation of the job [18].

According to Robbins (1990), performance is the accumulation of the final results of all organizational work processes and activities [19]. There are various factors that influence performance, including salary. Salary has a positive relationship with ASN performance, meaning that the higher and fairer the salary received, the greater the ASN's motivation to work professionally and productively, financial welfare encourages ASN to focus more on completing tasks, improving discipline, and providing the best service to the community. Salary acts as an external motivation, which is able to increase morale, encourage responsibility and loyalty, form a competitive work culture, especially if accompanied by performance-based pay. There is a close relationship between salary and ASN performance. However, for this relationship to be effective, a fair and transparent salary system, objective performance appraisal, and merit-based allowances are needed so that salaries truly become a driving force for performance improvement.

This shows that the results of the study are in line with research conducted by Rahman et al. (2019). The data analysis method used in this research is quantitative analysis method. Researchers agree with the results of the discussion which states that salary has a positive and significant effect on ASN performance [20]. Thus the hypothesis which states that there is a positive and significant effect of salary on ASN performance in the AKntor Regional Education Office of North Sulawesi Province. Salary has a positive and significant effect on ASN performance. This means that the higher the incentive, the better the ASN performance will be. If the salary is good, the ASN performance will also be good.

The Effect of Incentives on ASN Performance at the Office of the Regional Education Office of North Sulawesi Province

Based on the research results of the Second Hypothesis (H2) that incentives have a positive and significant effect on ASN performance, this means that the incentive variable (X2) cannot be ignored. According to Mangkunegara, (2006) incentives are a form of motivation expressed in the form of money on the basis of high performance and are also a sense of recognition from the organization of employee performance and contribution to the organization (company). Incentives used are stimulating power or additional services that are deliberately given to employees so that in themselves they grow greater work motivation to excel in order to achieve productivity and work results in accordance with company needs [21].

Mangkunegara (2006) performance is basically an activity that has been carried out with the quality and quantity achieved by employees. In the performance of his duties in accordance with the duties entrusted to him to achieve organizational goals legally and not against the law and in accordance with morals and ethics. According to Handoko (2011) the factor that affects performance is compensation, a broader discussion of Handoko's compensation states that incentives are included in compensation [22]. Research conducted by Ratnasari & Mahmud (2020), performance is basically an activity that has been carried out with the quality and quantity achieved by employees [23]. In carrying out their duties in accordance with the duties entrusted to them to achieve organizational goals legally and not against the law and in accordance with morals and ethics. According to Expectancy Theory (Vroom), individuals will be motivated to work hard if they believe their efforts will result in high performance, and that high performance will result in desired rewards, such as incentives (Suripto, 2016) [24]. There is a strong relationship between incentives and ASN performance, especially if the incentive

system is fair and transparent, based on individual or team performance achievements, supported by objective work appraisals.

This shows that the results of the study are in line with research conducted by Khumaira (2020). The data analysis method used in this research is quantitative analysis method. Researchers agree with the results of the discussion which states that incentives have a positive and significant effect on ASN performance [25]. Thus the hypothesis which states that there is a positive and significant effect of incentives on ASN performance in the Office of the Regional Education Office of North Sulawesi Province. Incentives have a positive and significant effect on ASN performance. This means that the higher the incentive, the better the ASN performance will be. If incentives are good, ASN performance will also be good.

The Effect of Salary and Incentives on ASN Performance at the Regional Education Office of North Sulawesi Province

Based on the research results of the Third Hypothesis (H3) that salary and work incentives simultaneously have a positive and significant effect on ASN performance. This means that the variables of salary (X1) and incentives (X2) cannot be ignored. Salary is the basic compensation that ASN receives regularly. The relationship with performance is that salary increases work motivation, especially in terms of meeting basic needs and financial stability and ASNs who feel their salary is fair and in accordance with the workload. Incentives are additional income that is usually given based on achievement or performance. The relationship with performance is that incentives encourage ASN to achieve targets and exceed work standards, incentives are competitive and can create team and individual morale, provide real appreciation for work achievements, thus creating a merit-based work culture.

Salaries and incentives complement each other, with salaries providing security and stability and incentives providing encouragement for higher performance. ASN will work more optimally if it receives a decent and stable salary and is incentivized based on real work results. In practice, many government agencies have implemented the Performance Allowance (Tukin) system to combine these two components: fixed salary as a basis and tukin as a performance incentive. There is a close and mutually supportive relationship between salaries and incentives and ASN performance. Salaries provide the basic motivational foundation, while incentives strengthen the drive to achieve high performance. To be effective, both must be given fairly and transparently, linked directly to objective performance appraisals and accompanied by a professional HR management system.

This shows that the results of the study are in line with research conducted by Marianus Subianto (2016). The data analysis method used in this study is quantitative analysis method, the researcher agrees with the results of the discussion which states that salary and work incentives have a positive and significant effect on ASN performance [26]. Thus the hypothesis which states that there is a positive and significant effect of salary (X1) and incentives (X2) on ASN performance (Y) at the Office of the Regional Education Office of North Sulawesi Province. From the analysis it is known that there is a simultaneous influence of salary and incentives on ASN performance. This means that the higher the salary and incentives, the better the performance of ASN.

D. CONCLUSION

Based on the analysis described in the research results and discussion above, it can be concluded as follows:

1. Salary has a positive and significant effect on ASN performance in the Regional Education Office of North Sulawesi Province. This can be shown by the regression equation $\hat{Y} = 6.514 + 0.765 X_1$, then hypothesis H1 is accepted and H0 is rejected. From these results, it means that the higher the salary, the higher the ASN performance.
2. Incentives have a positive and significant effect on ASN performance at the Regional Education Office of North Sulawesi Province. This can be shown by the regression equation $\hat{Y} = 6.514 + 0.239 X_2$, then hypothesis H1 is accepted. From these results, it means that the higher the incentive, the higher the ASN performance.
3. Salary and incentives together (simultaneously) have a positive and significant effect on ASN performance in the Regional Education Office of North Sulawesi Province. This is indicated by the Fcount value of 4.16 with the regression equation $\hat{Y} = 6.514 + 0.765 X_1 + 0.239 X_2$, then hypothesis H1 is accepted. From these results, it means that the higher the salary and incentives, the higher the ASN performance.

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