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KEBIJAKAN EKONOMI, MANAJEMEN & AKUNTANSI

REVEALING THE DETERMINANTS OF EMPLOYEE PERFORMANCE FROM MOTIVATION, INCENTIVES AND WORKLOAD

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***Abstraksi*.**

Kinerja adalah istilah yang digunakan untuk menggambarkan tingkat pencapaian atau hasil yang dicapai oleh seseorang atau organisasi dalam melaksanakan tugas atau pekerjaan mereka. Dalam konteks organisasi atau perusahaan, kinerja sering diukur berdasarkan sejauh mana target atau tujuan yang telah ditetapkan dapat tercapai. Penelitian ini dilatarbelakangi oleh rendahnya motivasi, insentif dan beban kerja pegawai Kantor Dinas Pariwisata, Kebudayaan, Kepemudaan dan Olahraga Kota Pekalongan pada awal tahun 2024.

Penelitian ini bertujuan untuk mengetahui (1) Pengaruh motivasi terhadap kinerja pegawai Kantor Dinas Pariwisata, Kebudayaan, Kepemudaan dan Olahraga Kota Pekalongan, (2) Pengaruh insentif terhadap kinerja pegawai Kantor Dinas Pariwisata, Kebudayaan, Kepemudaan dan Olahraga Kota Pekalongan (3) Pengaruh beban kerja terhadap kinerja pegawai Kantor Dinas Pariwisata, Kebudayaan, Kepemudaan dan Olahraga Kota Pekalongan.

Populasi dalam penelitian yang digunakan ini adalah seluruh pegawai di Kantor Dinas Pariwisata, Kebudayaan, Kepemudaaan dan Olahraga Kota Pekalongan yaitu sebanyak 35 Pegawai Negeri Sipil. Sampel pada penelitian ini sebanyak 35 pegawai. Teknik pengumpulan data pada penelitian ini yaitu menggunakan kuesioner terkait variabel motivasi, insentif, dan beban kerja. Teknik analisis dalam penelitian ini adalah analisis regresi linier berganda.

Hasil pada penelitian menunjukkan (1) Motivasi kerja berpengaruh signifikan terhadap kinerja pegawai Dinas Pariwisata, Kebudayaan, Kepemudaan, dan Olahraga Kota Pekalongan, hal ini ditunjukkan dengan nilai signifikan sebesar 0,028 < 0,05 dan memiliki nilai t_{hitung} *2,247* $>$ t_{tabel} *1,68, (2) Insentif berpengaruh signifikan terhadap kinerja pegawai Dinas Pariwisata, Kebudayaan, Kepemudaan, dan Olahraga Kota Pekalongan, hal ini ditunjukkan dengan nilai signifikan sebesar 0,021 < 0,05 dan memiliki nilai* t_{hitung} *2,366* $>$ t_{tabel} *1,68, dan (3) Beban kerja tidak berpengaruh signifikan terhadap kinerja pegawai Dinas Pariwisata, Kebudayaan, Kepemudaan, dan Olahraga Kota Pekalongan, hal ini ditunjukkan dengan nilai signifikan sebesar 0,505 > 0,05 dan memiliki nilai* t_{hitung} $-0{,}671 < t_{tabel}$ *1,68. Saran penelitian ini untuk perusahaan yaitu agar dapat terus meningkatkan motivasi, meningkatkan pemberian insentif, dan memperhatikan beban kerja yang diberikan kepada pegawai. Untuk*

Keywords
Motivasi, Insentif, Beban Kerja, Kinerja Pegawai

peneliti selanjutnya dapat menambahkan variabel baru yang dapat mempengaruhi kinerja pegawai Dinas Pariwisata, Kebudayaan, Kepemudaan, dan Olahraga Kota Pekalongan.

Abstract.

Performance is a term used to describe the level of achievement or results achieved by an individual or organization in carrying out their tasks or work. In the context of an organization or company, performance is often measured by the extent to which set targets or objectives are achieved. This study is motivated by the low levels of motivation, incentives, and workload at the Pekalongan City Office of Tourism, Culture, Youth, and Sports at the beginning of 2024.

The objectives of this study are to determine (1) the influence of motivation on the performance of employees at the Pekalongan City Office of Tourism, Culture, Youth, and Sports, (2) the influence of incentives on the performance of employees at the Pekalongan City Office of Tourism, Culture, Youth, and Sports, and (3) the influence of workload on the performance of employees at the Pekalongan City Office of Tourism, Culture, Youth, and Sports.

The population used in this study is all 35 civil servants at the Pekalongan City Office of Tourism, Culture, Youth, and Sports. The sample size in this study is 35 employees. The data collection technique used in this study is a questionnaire covering the variables of motivation, incentives, and workload. The analysis technique in this study is multiple linear regression analysis.

The results of the study indicate that (1) work motivation has a significant effect on the performance of employees at the Pekalongan City Office of Tourism, Culture, Youth, and Sports, as shown by a significant value of 0.028 < 0.05 and a t-value of 2.247 > t-table 1.68, (2) incentives have a significant effect on the performance of employees at the Pekalongan City Office of Tourism, Culture, Youth, and Sports, as shown by a significant value of 0.021 < 0.05 and a t-value of 2.366 > t-table 1.68, and (3) workload does not have a significant effect on the performance of employees at the Pekalongan City Office of Tourism, Culture, Youth, and Sports, as shown by a significant value of 0.505 > 0.05 and a t-value of -0.671 < t-table 1.68. The study suggests that the organization should continue to increase motivation, increase incentives, and pay attention to the workload assigned to employees. Future researchers are encouraged to add new variables that may influence the performance of employees at the Pekalongan City Office of Tourism, Culture, Youth, and Sports.

Keywords:
Motivation, Incentives, Workload, Employee Performance

INTRODUCTION

The Pekalongan City Office Tourism, Culture, Youth and Sports experienced a decline in employee performance in early 2024, as evidenced by their attendance. According to (Yuliantari & Prasasti, 2020), performance is "the extent to which an individual or group of individuals completes tasks and responsibilities in order to achieve organizational goals." Performance is a term used to describe the level of achievement or results attained by an individual or organization in carrying out their tasks or work. In an organizational or corporate context, performance is often measured by the extent to which predetermined targets or objectives are achieved. Factors influencing performance include employee motivation, incentives, and workload.

According to **Armstrong (2020)** in his book "*Armstrong's Handbook of Performance Management*," Michael Armstrong discusses that employee performance motivation can be improved through an effective performance management system that includes goal setting, continuous feedback, competency development, and recognition and rewards for good performance. Performance motivation is the encouragement of work enthusiasm for employee performance. The influencing factor to motivate employees is incentives, because incentives are rewards to employees for their performance during good work.

At the Pekalongan City Office Tourism, Culture, Youth, and Sports Office provides incentives, also known as employee performance allowances, based on employee performance demonstrated through discipline. This discipline is evident in employee attendance and daily performance. According to Gerhart and Fang (2020) in "*Journal of Applied Psychology*," Gerhart and Fang discuss the impact of financial incentives on employee performance. They found that while financial incentives can improve performance in the short term, their long-term effects depend on the incentive design and organizational context. An incentive is any form of reward or compensation given to an individual or group to encourage them to achieve specific goals or improve performance. Incentives can be financial or non-financial, and are designed to motivate desired behaviors or outcomes. Incentives are also influenced by the employee's workload. Employee workload varies. Workload refers to the number of tasks or responsibilities an individual or group must complete within a given time period. An appropriate and balanced workload is important for maintaining employee productivity and well-being. According to Greenberg (2022) in his book, "*Behavior in Organizations*," workload is one of the main factors affecting employee performance and well-being. Excessive workload can lead to stress, burnout, and decreased performance. Greenberg emphasizes the importance of effective workload management to reduce work stress and improve employee well-being.

LITERATURE REVIEW

The Influence of Motivation on Performance

According to Gibson (in Widhianingrum 2017:194), motivation is a driving force that drives an employee, generating and directing behavior. Providing appropriate work motivation can help employees perform their work and achieve results. Consequently, this study demonstrates that motivation significantly influences employee performance.

Meanwhile, according to (Juniantara & Riana, 2015:614), motivation is the process of guiding, protecting, or supervising, and developing and improving human attitudes such as capacity, ability, experience, and sincerity in working to achieve maximum work results. The results of this study show that motivation has a significant impact on employee performance.

So the first hypothesis can be formulated as follows:

H_1= Work motivation has a positive and significant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports.

The Effect of Incentives on Performance

According to (Pebrianti 2020:302), incentives are rewards other than salaries and wages that encourage or have a tendency to stimulate an activity. These rewards are given to improve employee performance. Therefore, incentives provided appropriately and productively are one of the main factors that can encourage employees to develop higher morale, thereby increasing their performance, so they can work better and more diligently. The results of this study indicate that incentives have an influence on employee performance.

According to (Marianus Subianto, 2016:700) incentives are when leaders provide incentives to workers or employees (whether working in a government or private environment or as members of an institutional body) with the aim of, among other things, acting as an incentive to act and carry out tasks as well as possible. The results of this study indicate that incentives have an influence on employee performance.

So the second hypothesis can be formulated as follows:

H_2= Incentive has a positive and significant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports.

The Effect of Workload on Performance

Workload is the tasks given to workers or employees to be completed within a certain time using the skills and potential of the workforce (Munandar, 2014)In research conducted by Harsa Arie (2022), the results showed that the workload variable has a positive influence on employee performance.

So the third hypothesis can be formulated as follows:

H_2= Workload has a positive and significant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports.

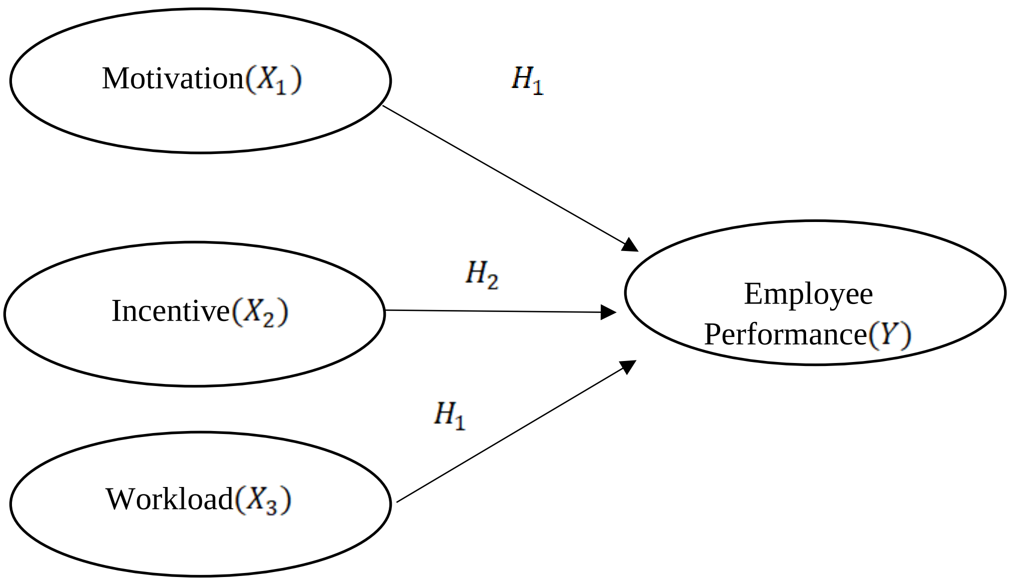

Figure 2.1
Framework

RESEARCH METHODS

The population and sample were census-based because all employees were used as questionnaire respondents at the Pekalongan City Office Tourism, Culture, Youth and Sports , namely 35 Civil Servants.

This study uses three independent/free variables (X), namely Motivation (X1), Incentives (X2), and Workload (X3) and one dependent/bound variable (Y), namely Employee Performance.

Table 3.1
Operational Definition

No	Variables	Operational Definition	Indicator
1.	Work motivation	Mangkunegara (2017) stated that motivation is a condition that drives employees to be more focused in achieving organizational goals, in this case there is a positive relationship between achievement motives and performance achievement.	1. Hard work 2. Good name orientation 3. Level ideals the high 4. Task/goal orientation 5. Efforts to progress 6. Perseverance 7. Selected Co-Workers 8. Utilization of time
2.	Incentive	Incentives are awards given to employees to motivate them to improve employee performance in a company. The nature of these incentives is not fixed (Erlaningtyas, 2024).	1. Performance 2. Length of working 3. Seniority 4. Needs
3.	Workload	According to Sunyoto (2012), workload is a number of activities or demands from a company that must be completed by employees.	1. Time burden 2. Mental effort load 3. Psychological stress burden
4.	Employee Performance	Performance is the work results in terms of quality and quantity achieved by an employee in carrying out their duties in accordance with the responsibilities that have been given (Tarwidi, 2023).	1. Quality 2. Quantity 3. Implementation of Tasks 4. Responsibility

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

The results of respondents' answers regarding the variables of work motivation, incentives, workload, and employee performance which have been distributed to 35 respondents are

Table 4.3

Respondents' Answer Results for Work Motivation Variable (X1)

No	Statement	Respondents' Answers										Amount	
		SS (5)		S (4)		N (3)		TS (2)		STS (1)			
		F	%	F	%	F	%	F	%	F	%	F	%
1	I will complete the work seriously	29	83%	6	17%	0	0%	0	0%	0	0%	35	100%
2	I am responsible for the work that has been given to me.	17	49%	18	51%	0	0%	0	0%	0	0%	35	100%
3	I will be more enthusiastic at work	14	40%	21	60%	0	0%	0	0%	0	0%	35	100%
4	Good performance can make me more appreciated	16	46%	19	54%	0	0%	0	0%	0	0%	35	100%
5	When I don't understand a job, I'm not ashamed to ask other employees.	13	37%	22	63%	0	0%	0	0%	0	0%	35	100%
6	I will work better so that I can meet the criteria standards desired by the company where I work.	11	31%	24	69%	0	0%	0	0%	0	0%	35	100%
7	Criticism given by superiors can encourage my enthusiasm in improving my performance.	16	46%	19	54%	0	0%	0	0%	0	0%	35	100%
8	I have a target at work so that my work is completed on time	10	29%	24	69%	1	2%	0	0%	0	0%	35	100%

(Data processed, 2024)

Based on the table above, it can be concluded that the respondents' answers to the work motivation variable can be explained as follows.

1) Based on question number 1, namely "I will complete the work seriously," the majority of

respondents answered strongly agree, namely 29 respondents or 83%. This shows that 29 respondents or employees strongly agree if the work is completed seriously.

2) Based on question number 2, namely "I am responsible for the work that has been given to me," the majority of respondents answered in agreement, namely 18 respondents or 51%. This shows that 18 respondents or employees agree that employees must be responsible for the work that has been given and are willing to bear all the risks.
3) Based on question number 3, namely "I will be more enthusiastic in working," the majority of respondents answered in agreement, namely 21 respondents or 60%. This shows that 21 respondents or employees agree that to improve employee performance, the employee must be more enthusiastic in working.
4) Based on question number 4, namely "good performance can make me more appreciated," the majority of respondents answered in agreement, namely 19 respondents or 54%. This shows that 19 respondents or employees agree that if employees want to be appreciated, they must improve their performance as a form of seriousness in their work.
5) Based on question number 5, namely "when I don't understand a job, I am not embarrassed to ask other employees," the majority of respondents answered in agreement, namely 22 respondents or 63%. This shows that 22 respondents or employees agree that if there is a job that is not understood, they will ask for help from other employees.
6) Based on question number 6, namely "I will work better so that I can meet the performance standards desired by the office where I work", the majority of respondents answered in agreement, namely 24 respondents or 69%. This shows that 24 respondents or employees agree that employees are motivated to work better so that they can meet the performance standards desired by the office.
7) Based on question number 7, namely "criticism given by superiors can encourage my enthusiasm in improving performance," the majority of respondents answered in agreement, namely 19 respondents or 54%. This shows that 19 respondents or employees agree that criticism given by superiors can build employee motivation so that employees can improve their performance.
8) Based on question number 8, namely "I have a target in working so that my work is completed on time," the majority of respondents answered in agreement, namely 24 respondents or 69%. This shows that 24 respondents or employees agree that if employees have their own targets in completing their work, then this can be used as motivation so that employees can complete their work on time.

Table 4.4

Respondents' Answer Results for Incentive Variable (X2)

No	Statement	Respondents' Answers										Amount	
		SS (5)		S (4)		N (3)		TS (2)		STS (1)			
		F	%	F	%	F	%	F	%	F	%	F	%
1	Performance in the office can affect the amount of incentives received	20	57%	15	43%	0	0%	0	0%	0	0%	35	100%

2	An employee's length of service affects the amount of incentives given	25	71%	10	29%	0	0%	0	0%	0	0%	35	100%
3	The office provides incentives based on employee position or class	13	37%	18	51%	4	12%	0	0%	0	0%	35	100%
4	You will work harder to get the position	20	57%	15	43%	0	0%	0	0%	0	0%	35	100%

(Data processed, 2024)

Based on the table above, it can be concluded that the respondents' answers to the incentive variable can be explained as follows.

1) Based on question number 1, namely "performance in the office can influence the amount of incentives received," the majority of respondents answered strongly agree, as many as 20 respondents or 57%. This indicates that 20 respondents or employees strongly agree that performance can be used as a reference in providing incentives.
2) Based on question number 2, namely "length of service of employees affects the incentives given," the majority of respondents answered strongly agree, namely 25 respondents or 71%. This shows that 25 respondents or employees strongly agree that length of service can be used as a reference in providing incentives.
3) Based on question number 3, namely "the office provides incentives based on employee position or class," the majority of respondents answered in agreement, namely 18 respondents or 51%. This indicates that 18 respondents or employees agree that employee position or class can be used as a reference in providing incentives.
4) Based on question number 4, namely "you will work harder to get the position," the majority of respondents answered in agreement, namely 20 respondents or 57%. This shows that 20 respondents or employees agree that working harder to get a position can be used as a reference in providing incentives.

Table 4.5

Respondents' Answer Results for Workload Variable (X3)

No	**Statement**	**Respondents' Answers**										**Amount**	
		SS (5)		**S (4)**		**N (3)**		**TS (2)**		**STS (1)**			
		F	**%**	**F**	**%**	**F**	**%**	**F**	**%**	**F**	**%**	**F**	**%**
1	I am unable to complete the task according to the company's time standards.	20	57%	15	43%	0	0%	0	0%	0	0%	35	100%
2	My job requires a high level of concentration to complete it.	25	71%	10	29%	0	0%	0	0%	0	0%	35	100%

3	My job requires more physical effort to complete.	20	57%	15	43%	0	0%	0	0%	0	0%	35	100%
4	I feel stressed when doing work	7	20%	25	71%	3	9%	0	0%	0	0%	35	100%

(Data processed, 2024)

Based on the table above, it can be concluded that the respondents' answers to the workload variable can be explained as follows.

1) Based on question number 1, namely "I am unable to complete tasks according to the company's time standards," the majority of respondents answered strongly agree, namely 20 respondents or 57%. This shows that 20 respondents or employees strongly agree that employees are unable to complete tasks according to the standards provided by the company.
2) Based on question number 2, namely "My job requires a high level of concentration to complete it," the majority of respondents answered strongly agree, namely 25 respondents or 71%. This shows that 25 respondents or employees strongly agree that their work requires a high level of concentration to complete it.
3) Based on question number 3, namely "My work requires more physical effort to complete it," the majority of respondents answered strongly agree, namely 20 respondents or 57%. This shows that 20 respondents or employees strongly agree that their work requires hard physical effort to complete it.
4) Based on question number 4, namely "I feel stressed when doing work," the majority of respondents answered in agreement, namely 25 respondents or 71%. This shows that 25 respondents or employees agree that they feel stressed when doing or completing work.

Table 4.6

Respondents' Answer Results for Employee Performance Variable (Y)

No	Statement	Respondents' Answers										Amount	
		SS (5)		S (4)		N (3)		TS (2)		STS (1)			
		F	%	F	%	F	%	F	%	F	%	F	%
1	The employee is able to complete the work without errors.	19	54%	16	46%	0	0%	0	0%	0	0%	35	100%
2	The employee is able to complete the work according to the target	18	51%	17	49%		0%	0	0%	0	0%	35	100%
3	The employee can complete his work on time	17	49%	16	46%	2	5%	0	0%	0	0%	35	100%
4	The employee is responsible for the results of his work	10	29%	22	63%	3	9%	0	0%	0	0%	35	100%

(Data processed, 2024)

Based on the table above, it can be concluded that the respondents' answers to the workload variable can be explained as follows.

1) Based on question number 1, "The employee is able to complete the work without error," the majority of company leaders responded strongly in agreement with the employee, with 19 employees (54%). This indicates that company leaders strongly agree that office employees can complete their work accurately.
2) Based on question number 2, "The employee is able to complete the work according to the target," the majority of company leaders gave a strongly agree answer to the employee, as many as 18 employees or 51%. This indicates that company leaders strongly agree if employees in the office are able to complete the work according to the targets given by the leader.
3) Based on question number 3, "The employee is able to complete his work on time," the majority of company leaders responded strongly in agreement with the employee, with 17 employees (49%). This indicates that company leaders strongly agree that office employees are able to complete their work on time.
4) Based on question number 4, "The employee is responsible for the results of his work," the majority of company leaders, 22 employees (63%) agreed with the employee's response. This indicates that company leaders agree that employees in their offices are capable of being responsible for the results of their work.

Data Analysis Results

Data Quality Test

Validity Test

Validity tests are carried out to measure whether a questionnaire is valid or not in measuring a symptom.Validity testing was carried out using Pearson Product Moment correlation analysis.using a specific computer program withThe significance level used was 5%. The number of N was 3.r_{tabel}= 0.325.

Table 4.7

Results of the Validity Test of Motivation Variables

Item	r_{hitung}	r_{tabel}	Information
1	0.554	0.325	Valid
2	0.542	0.325	Valid
3	0.753	0.325	Valid
4	0.660	0.325	Valid
5	0.673	0.325	Valid
6	0.540	0.325	Valid
7	0.507	0.325	Valid
8	0.482	0.325	Valid

Based onTable 4.7it can be seen that the valuer_{hitung} Pearson product moment correlation for each question item for the work motivation variable (X1) is greater thanr_{tabel} as big as0.325. Thus, all statement items for each variable are declared valid and can be used as data collection tools.

Table 4.8
Results of the Validity Test of Incentive Variables

Item	r_{hitung}	r_{tabel}	Information
1	0.712	0.325	Valid
2	0.796	0.325	Valid
3	0.744	0.325	Valid
4	0.820	0.325	Valid

(Data processed, 2024)

Based onTable 4.8it can be seen that the valuer_{hitung} Pearson product moment correlation for each question item for the work incentive variable (X2) is greater thanr_{tabel} as big as0.325. Thus, all statement items for each variable are declared valid and can be used as data collection tools.

Table 4.9
Results of the Validity Test of the Workload Variable

Item	r_{hitung}	r_{tabel}	Information
1	0.733	0.325	Valid
2	0.810	0.325	Valid
3	0.650	0.325	Valid
4	0.637	0.325	Valid

(Data processed, 2024)

Based onTable 4.9it can be seen that the valuer_{hitung} Pearson product moment correlation for each question item for the workload variable (X3) is greater thanr_{tabel} as big as0.325. Thus, all statement items for each variable are declared valid and can be used as data collection tools.

Table 4.10
Employee Performance Questionnaire Validity Test Results

Item	r_{hitung}	r_{tabel}	Information
1	0.883	0.325	Valid
2	0.837	0.325	Valid
3	0.830	0.325	Valid
4	0.694	0.325	Valid

(Data processed, 2024)

Based onTable 4.10it can be seen that the valuer_{hitung} Pearson product moment correlation for each question item for the employee performance variable (Y) is greater than r_{tabel} as big as0.325. Thus, all statement items for each variable are declared valid and can be used as data collection tools.

Reliability testing aims to determine the extent to which a measuring instrument (questionnaire) can be trusted or relied upon when repeated measurements are taken while still producing relatively similar results (Suliyanto, 2018). Reliability testing is conducted using

Cronbach's Alpha. An instrument or statement is considered reliable if its Cronbach's Alpha value is > 0.60.

Table 4.11
Reliability Test Results

Variables	Cronbach Alpha Coefficient	*Cronbach's Alpha Minimum*	Information
Work motivation (X1)	0.729	0.60	Reliable
Incentive(X2)	0.753	0.60	Reliable
Workload (X3)	0.660	0.60	Reliable
Employee Performance (Y)	0.820	0.60	Reliable

(Data processed, 2024)

Based on the results of the questionnaire reliability test onTable 4.11it can be seen that the valuer_{hitung} Each question item for the variables Work Motivation (X1), Incentives (X2), Workload (X3), and Employee Performance (Y) is each greater than the critical Cronbach Alpha value of 0.60. Thus, all statement items for each variable are declared reliable and the data is used as a data collection tool.

Classical Assumption Test

Normality Test

A normality test is performed to determine whether the data being studied is normally distributed. The normality test is performed using a statistical test using the One-Sample Kolmogorov-Smirnov Test. If the asymptotic significance value is >0.05, the data being studied is normally distributed (Suliyanto, 2018). Based on the normality test, the following results were obtained:

Table 4.12
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parametersa,b	Mean	.0000000
	Standard Deviation	1.71721106
Most Extreme Differences	Absolute	.140
	Positive	.140
	Negative	-.140
Test Statistics		.140
Asymp. Sig. (2-tailed)		.081c

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

c. Lilliefors Significance Correction.
(Data processed, 2024)

The test results obtained an asymptotic significance value of 0.081. This calculated value is greater than the a value of 0.05, so it can be concluded that the data used is normally distributed and suitable for further analysis using multiple linear regression testing techniques.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a significant correlation or relationship between independent variables (Ghozali, 2011).To detect the presence of multicollinearity, the analysis results can be examined, specifically the VIF (Variance Inflation Factor) value. If the VIF value is <10 and the tolerance value is >0.10, it can be said that there are no symptoms of multicollinearity (Suliyanto, 2018). Based on the multicollinearity test conducted, the following results were obtained:

Table 4.13
Multicollinearity Test Results

Coefficientsa

Model		Collinearity Statistics	
		Tolerance	VIF
1	Work motivation	.993	1,007
	Incentive	.995	1,005
	Workload	.998	1,002

a. Dependent Variable: Employee Performance

(Data processed, 2024)

Based on table 4.13, it can be seen that the three variables have tolerance values.>0.10 and VIF value<10, it can be concluded that there is no multicollinearity between the independent variables.

Heteroscedasticity Test

The heteroscedasticity test is performed to determine whether there is inequality in the variance of the residuals from one observation to another in the regression model. To test for the presence or absence of heteroscedasticity, the Glejser method can be used. If the probability value is> α(0.05) or t count<t table on valuesα(0.05) then heteroscedasticity does not occur (Suliyanto, 2018).

Table 4.14
Heteroscedasticity Test Results
Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.16	1,234		.013	.990

Work motivation	.010	.015	.085	.705	.483
Incentive	.020	.018	.135	1,119	.267
Workload	.071	.063	.137	1,139	.259

a. Dependent Variable: Employee Performance

Based on Table 4.14 it can be seen that the three variables have values$sig. > 0,05$So it can be concluded that the three variables do not have symptoms of heteroscedasticity.

Multiple Linear Regression Analysis

Multiple linear regression tests the influence of independent and dependent variables. In a multiple linear regression analysis model, more than one independent variable is used (Suliyanto, 2018). Regression analysis is used to determine the extent of the influence of independent variables (motivation, incentives, and workload) on the dependent variable (employee performance).

Table 4.15

Multiple Linear Regression Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	24,917	1,709		14,582	.000
	Work motivation	.046	.020	.220	2,247	.028
	Incentive	.060	.025	.231	2,366	.021
	Workload	-.090	.135	-.101	-.0671	.505

a. Dependent Variable: Employee Performance

(Data processed, 2024)

Based on table 4.15 above, the regression equation can be formulated as follows:

$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$

$Y = 24{,}917 + 0.46X_1 + 0{,}60X_2 - 0{,}90X_3$

From this equation, several things can be explained as follows:

1) A positive regression coefficient for the work motivation variable indicates that the work motivation variable has a positive influence on performance. If there is an increase in the work motivation variable, assuming other variables remain constant, employee performance will improve.
2) A positive regression coefficient for the incentive variable indicates that the incentive variable has a positive influence on performance. If the incentive variable increases, assuming other variables remain constant, employee performance will improve.
3) A negative workload regression coefficient indicates that the workload variable has a negative effect on performance. If the workload variable increases while other variables remain constant, employee performance will decline.

Model Feasibility Test (F Test)

Simultaneously, hypothesis testing is carried out using the F test. According to Ghozali (2011), the F statistical test basically shows whether all independent variables included in the model have a joint influence on the dependent variable. The following are the results of the F test:

Table 4.16
F Test Results
ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	28,313	3	9,438	11,558	.000b
	Residual	25,314	31	.817		
	Total	53,626	34			

a. Dependent Variable: Employee Performance
b. Predictors: (Constant), Workload, Work Motivation, Incentives
(Data processed, 2024)

Based on table 4.16, it can be concluded that the results of the F test obtained an F value of $11{,}558$and the sig. value is$0{,}000 < 0{,}05$. So, simultaneously, these three variables significantly influence employee performance.

Hypothesis Test (t-Test)

The first to fourth hypothesis testing was carried out using the t-test. The t-test is used to determine the influence of the variables.Work motivation (X1),Incentive(X2), Workload (X3)partially on the performance variable (Y). The results of the t-test can be seen in the table below.

Table 4.17
Hypothesis Test Results (t-Test)
Coefficientsa

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	24,917	1,709		14,582	.000
	Work motivation	.046	.020	.220	2,247	.028
	Incentive	.060	.025	.231	2,366	.021
	Workload	-.090	.135	-.101	-.0671	.505

a. Dependent Variable: Employee Performance
(Data processed, 2024)

1) Based on the results of the t-test, Table 4.17 shows that the work motivation variable (X1) has a significance of 0.028 < 0.05 and has a value oft_{hitung} $2{,}247 > t_{tabel}$ 1.68. The results of the

statistical test show that the work motivation variable (X1) has a positive and significant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports , so thatH_1accepted.

2) Based on the results of the t-test, Table 4.17 shows that the incentive variable (X2) has a significance of 0.021 < 0.05 and has a value oft_{hitung} $2{,}366 > t_{tabel}$ 1.68. The results of the statistical test show that the incentive variable (X2) has a positive and significant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports , so thatH_2accepted.
3) Based on the results of the t-test, Table 4.17 shows that the workload variable (X3) has a significance of 0.505 > 0.05 and has a value oft_{hitung} $-0{,}671 < t_{tabel}$ 1.68. The results of the statistical test show that the workload variable (X3) has a negative and insignificant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports , so thatH_3rejected.

Coefficient of Determination (R^2)

This coefficient of determination is used to determine how much influence the independent variable has on the dependent variable. The results of the coefficient of determination test (R^2) can be seen in the table below.

Table 4.18

Results of the Coefficient of Determination (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.822a	.676	.661	.51902

a. Predictors: (Constant), Workload, Incentives, Work Motivation

(Data processed, 2024)

Based on Table 4.18, the coefficient of determination or adjusted R square is 0.661. This means that the variables of work motivation, incentives, and workload contribute 66.1% to employee performance, with the remaining 33.9% contributed by other variables not included in this study.

Discussion

The Influence of Work Motivation on Employee Performance

Based on the results of the t-test onTable 4.17 shows that the work motivation variable (X1) has a significance of 0.028 < 0.05 and has a value oft_{hitung} $2{,}247 > t_{tabel}$ 1.68. The results of the statistical test show that the work motivation variable (X1) has a positive and significant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports , so thatH_1accepted.

Work motivation isa factor or something that drives someone to do or carry out a certain activity, this is why motivation is often referred to as a driving factor for someone's behavior

(Sutrisno, 2016). Work motivation can influence employee performance, where employees who do not have motivation or enthusiasm for work will result in decreased performance and ultimately no enthusiasm when doing work.

This study demonstrates that work motivation influences employee performance. This suggests that if employee motivation continues to increase, work enthusiasm will result in improved performance, thus facilitating the achievement of company goals. Conversely, if employees lack work motivation, their performance will worsen, impacting their work output. This finding aligns with research conducted by Irfan Rizka Akbar (2021) and Mardiyah Tusholhah et al. (2019), which found that work motivation has a positive and significant impact on employee performance.

The Effect of Incentives on Employee Performance

Based on the results of the t-test, Table 4.17 shows that the incentive variable (X2) has a significance of 0.021 < 0.05 and has a value oft_{hitung} $2{,}366 > t_{tabel}$ 1.68. The results of the statistical test show that the incentive variable (X2) has a positive and significant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports , so thatH_2accepted.

According to (Pebrianti 2020:302), incentives are rewards other than salaries and wages that encourage or have a tendency to stimulate an activity. These rewards are given to improve workforce performance. Incentives that are given appropriately and productively can encourage employees to develop higher enthusiasm so that they can improve their performance to work better and more diligently.

In this study, it shows that incentives have an effect on employee performance.Effective incentives are given according to employee performance achievements, thus motivating them to work. This is in line with research.Cahyo Nur Buat (2022) and Maya Asri Kartika (2023) stated that providing incentives to employees has a positive and significant effect on employee performance.

The Effect of Workload on Employee Performance

Based on the results of the t-test, Table 4.17 shows that the workload variable (X3) has a significance of 0.505 > 0.05 and has a value oft_{hitung} $-0{,}671 < t_{tabel}$ 1.68. The test results show that the workload variable (X3) has a negative influence and does not have a significant influence on the performance of employees of the Pekalongan City Office Tourism, Culture, Youth and Sports , so thatH_3rejected.

Excessive workloads can have negative consequences, including physical and mental fatigue and emotional reactions such as headaches, digestive problems, and irritability, which can lead to decreased employee performance. The greater the demand for these tasks, the lower the performance at work.Excessive and demanding workloads from superiors can lead to work stress, especially when new tasks are added to the already-completed workload. Excessive workloads can lead to burnout, which ultimately leads to decreased performance. The greater the workload, the lower their performance. (Rosyada, 2023).

In this studyThe results show that workload does not affect employee performance. Excessive workload can have negative consequences, including physical and mental fatigue and emotional reactions, which can lead to decreased employee performance. The results of this study support previous research conducted byRoll (2018)showworkload has a significant negative effect on employee performance,This means that the higher the workload value, the lower the performance value, and vice versa, the lower the workload value, the higher the performance.

CONCLUSION

Based on the results of the data analysis carried out, the following conclusions can be drawn: (1)Work motivation has a significant influence on employee performance Pekalongan City Office Tourism, Culture, Youth and Sports , this is indicated by a significant value of 0.028 < 0.05 and has a value oft_{hitung} $2{,}247 > t_{tabel}$ 1.68; (2) Incentives have a significant impact on employee performancePekalongan City Office Tourism, Culture, Youth and Sports , this is indicated by a significant value of 0.021 < 0.05 and has a value oft_{hitung} $2{,}366 > t_{tabel}$ 1.68, and (3)Workload does not have a significant effect on employee performancePekalongan City Office Tourism, Culture, Youth and Sports , this is indicated by a significant value of 0.505 > 0.05 and has a valuet_{hitung} $-0{,}671 < t_{tabel}$ 1.68.

There are several aimed at: (1)The company so that the research results show that the variables Work motivation influential positive impact on performance, therefore it is hoped that the company can increase employee work motivation through each employee so that employees have good performance. In addition, the research results also show that the variable incentive influential positive impact on performance, therefore it is hoped that companies can increase the provision of incentives to employees according to the workload. Likewise, the research results show that the variable workload negatively impact performance. Therefore, it is hoped that leaders will continue to pay attention to workloads, even if they experience an increase in workload that could lead to a decline in employee performance potential. Leaders can address this by assigning tasks according to employee capabilities.

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