



The effect of salary, bonuses, and work facilities on employee performance

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received Dec 5, 2025 Revised Dec 20, 2025 Accepted Dec 30, 2025</p> <hr/> <p>Keywords:</p> <p>Bonus; Employee Performance; Salary; Work Facilities.</p>	<p>In the current economic climate, salary levels significantly influence employee welfare. According to the 2024 data from the Central Statistics Agency (BPS) on regional minimum wages, Pasuruan is among the regions with relatively high minimum wages in East Java. However, this does not necessarily guarantee the welfare of Non-Civil Servant (Non-ASN) employees, who continue to face disparities due to the lack of clear regulations regarding basic rights such as salary, bonuses, and work facilities. This study aims to analyze the influence of salary, bonuses, and work facilities on the performance of Non-ASN employees at the Department of Transportation of Pasuruan City. A descriptive quantitative method was used, with a saturated sampling technique involving 78 Non-ASN employees as respondents. Data were collected through questionnaires and analyzed using IBM SPSS Statistics 26. The results show that salary does not have a significant effect on employee performance, as it is considered a fixed component. In contrast, bonuses and work facilities have a significant effect, as both serve as supporting factors that enhance productivity. Simultaneously, all three variables significantly influence employee performance, indicating a strong interrelationship in improving overall work outcomes.</p> <p><i>This is an open access article under the CC BY-NC license.</i></p>



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1. INTRODUCTION

Work facilities refer to all forms of resources and infrastructure provided by companies or organisations to support the smooth running of employees' work. Work facilities provided by government offices are resources and infrastructure to facilitate work. Adequate work facilities that are in good condition and well maintained will help the smooth running of work processes within an organisation (Thomas et al., 2017). A common problem is the lack of adequate work facilities or their poor utilisation, which makes them seem wasteful. In such circumstances, work facilities that are not utilised effectively will result in poor performance and ultimately lead to unsatisfactory work achievements and results (Alexander & Destriana, 2013). Therefore, adequate work facility support and effective utilisation of work facilities can influence an individual's performance (Nurhadian, 2019).

There is an issue faced by employees in assessing the performance of non-civil servant employees. One of them is employees who do not have civil servant status but are non-civil servants. This can be seen in non-civil servant employees at the Pasuruan City Transportation Agency, both in terms of salary, bonuses, and work facilities received, which are different from those with civil servant status at the agency. This difference has led to a phenomenon between ASN and Non-ASN employees in terms of income and work facilities. ASN employees certainly have more rights than Non-ASN employees. In contrast, Non-ASN employees are required to work overtime, but the calculation system is considered unsatisfactory. The time and workload faced by non-civil servant employees are not proportional to the compensation they receive. Therefore, civil servant employees have greater benefits than non-civil servant employees, who do not have the right to make decisions independently through their superiors (Masinambow & Taroreh, 2017). Based on these findings, the purpose of this study is to determine and analyse the effect of salary, bonuses, and work facilities on the performance of non-civil servant employees at the Pasuruan City Transportation Agency.

Based on the results of research conducted by (Boni, 2020), the results show that there is a partial and simultaneous effect of salary, bonuses, and work facilities that have a positive and significant effect on the performance of employees of PT. Sari Bumi Kusuma (SBK) in Belaban Ella Village. Menukung District, Melawi Regency.

This is also in line with the results of research conducted by (Sampurno et al., 2020) based on which it can be concluded that salary and bonuses have a significant effect on the performance of employees at PT. BPD Jember, East Java. Thus, the following hypothesis can be drawn: H₁ : There is an influence of salary, bonuses, and work facilities on the performance of non-civil servant employees.

Developed by J. Stacy Adams, this theory states that employees will feel satisfied with their salaries if they feel there is a balance between the effort they put in (input) and the rewards they receive (output). Internal fairness (between employees within the organisation) and external fairness (compared to standards outside the organisation) greatly influence perceptions of salary.

Based on the results of research conducted by (Elvina & Darmayanti, 2022), it can be concluded that salary has a significant effect on improving employee performance in the Regional Secretariat (Setda) of Abdya Regency. This is also in line with the results of research conducted by (Wajdi & Perkasa, 2022), which also shows that teachers' salaries have a significant effect on teacher performance at SDIT Al Muddatsiriyah. H₂: There is an Influence of Salary on the Performance of Non-Civil Servant Employees.

According to J. Stacy Adams (1965) in (Sembiring, 2019) fairness theory, bonuses are considered a form of reward that must be perceived as fair by employees. Employees will compare their efforts and results with those of their colleagues or peers, and if they feel that the bonuses they receive are not commensurate with their contributions or work results, dissatisfaction may arise. Therefore, bonuses must be balanced and perceived as fair in order to keep employees motivated. Based on the results of research conducted by (Puspitasari & Puspita, 2023) it was proven that bonuses have a significant effect on improving the performance of PT. Bima Sinar Terang employees.

This is also in line with the results of research conducted by (MURNI et al., 2024). Based on the results of this study, it can be concluded that bonuses have a positive and significant effect on performance at the Pangkajene Branch of Pegadaian Syariah. Thus, the following hypothesis can be drawn: H₃: The Effect of Bonuses on Employee Performance Non-civil servants.

McGregor (1960) in (Feliana, 2009) put forward two different views of employees: Theory X (employees tend to be lazy and need to be forced) and Theory Y (employees tend to work well and want to contribute). Work facilities will play a different role depending on the manager's view of their employees. If managers apply Theory Y, they will provide facilities that support employees to develop and collaborate. To support Theory Y, companies can provide facilities such as training rooms, collaboration rooms, and facilities that support employee independence and creativity. For Theory X, facilities focus more on supervision and tighter control of employees.

This is also in line with the results of research conducted by (Putri, 2025), which concluded that work facilities have a positive and significant effect on employee performance at the North Sumatra Regional Office of the Directorate General of Customs and Excise. However, this differs from the results of research conducted by (Jayanti & Wahyuni, 2024) which showed that work facilities did not have a significant effect on the performance of employees at PT. Chrobinson Global Forwarding Indonesia. Thus, the following hypothesis can be drawn: H4: There is an Influence of Work Facilities on the Performance of Non-Civil Servant Employees

2. RESEARCH METHOD

The population in this study was non-civil servant employees at the Pasuruan City Transportation Agency. The population consisted of 87 non-civil servant employees at the Transportation Agency. Since the population size in this study was only 87 employees, the researcher used a saturated sample technique, which is to use the entire population as a sample in this study, so that all 87 employees were used as respondents.

The data analysis method used in this study was quantitative data analysis, which used questionnaires and lists of questions addressed to respondents. Several stages of testing in this study were validity testing, reliability testing, classical assumption testing, and hypothesis testing. In this study, SPSS was used as a data management tool.

3. RESULTS AND DISCUSSIONS

Coefficient of Determination

Tabel 1. Coefficient of determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.770 ^a	.593	.578	.46172

The regression calculation results show that there is a correlation or relationship between the Employee Performance variable (Y) and all independent variables, namely Salary (X₁), Bonus (X₂), and Work Facilities (X₃). Meanwhile, the regression coefficient or influence on determination (Adjusted R Square) was obtained at 0.578 > 0.5. This means that 57.8% of the performance of non-civil servant employees at the Pasuruan City Transportation Agency is influenced by the independent variables of Salary (X₁), Bonus (X₂), and Work Facilities (X₃), while the remaining 42.2% (100-57.8) is influenced by other variables not examined in this study. Other factors that influence employee performance include motivation, workload, and work environment.

Hypothesis Testing

a. F-Simultaneous

Tabel 2. F-simultaneous						
ANOVA ^a						
Model		Sum of Square	df	Mean Square	F	Sig.
1	Regression	25,792	3	8,597	40,328	,000 ^b
	Residual	17,694	83	,213		
	Total	43,487	86			

Based on the table above, the calculated F value is 40.328, while the F table (df₁ = 3 and df₂ = 83) from the F distribution table with alpha 5% or 0.05 shows that the F table value is 2.71 and sig F is 0.000. Since the calculated F value is greater than the table F value (40.328 > 2.71) and the sig F value is less than the level of significance (α) (0.000 < 0.05), H_a is accepted. Therefore, it can be concluded that the Employee Performance variable (Y) is significantly influenced by Salary (X₁), Bonus (X₂), and Work Facilities (X₃) simultaneously (together).

b. T-Partial

Tabel 3. T-partial

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,004	,365		,011	,991
	X ₁	,211	,119		1,778	,079
	X ₂	,528	,130	,484	4,063	,000
	X ₃	,229	,085	,029	2,677	,009

For the Salary variable (X₁), the calculated t-value is < t-table, namely $1.778 < 1.9886$, and sig > α , namely $0.079 > 0.05$, meaning that there is no significant partial effect on Employee Performance (Y). Based on the frequency distribution results of the salary variable (X₁), in item X_{1.1.2}, respondents feel that the salary received is not commensurate with the performance and loyalty given by employees. From these results, it can be concluded that salary is no longer a major factor in improving performance because when employees improve their performance or reduce their performance at work, the salary given is not in line with the performance and loyalty that has been given, and salary is something that will definitely be given every month by the company/agency.

The Work Facilities variable (X₃) has a t-value > t-table, namely $2.677 > 1.9886$ and sig < α , namely $0.009 < 0.05$, meaning that there is a significant positive partial effect on Employee Performance (Y). These results indicate that the better the quality of work facilities provided by the agency, the more it supports employee performance in completing their tasks.

From the table of unstandardised coefficients B, the Salary (X₁) variable is 0.211, the Bonus (X₂) variable is 0.528, and the Work Facilities (X₃) variable is 0.229. These results show that the unstandardised coefficient B values for the Bonus (X₂) variable are greater than those for the Salary (X₁) and Work Facilities (X₃) variables. From these values, it can be concluded that Bonus (X₂) is the variable that has a more dominant effect on Employee Performance (Y).

The regression calculation results show that the correlation or relationship between the Employee Performance variable and all independent variables can be seen in the Adjusted R Square value of the study, which is $0.578 > 0.5$. This means that 57.8% of the performance of non-civil servant employees at the Pasuruan City Transportation Agency is influenced by the independent variables of salary (X₁), bonuses (X₂), and work facilities (X₃), while the remaining 42.2% (100-57.8) is influenced by other variables not examined in this study. Other factors that influence employee performance include motivation, workload, and work environment.

4. CONCLUSION

Based on the results of the above study regarding the effect of salary, bonuses, and work facilities on the performance of non-civil servant employees at the Pasuruan City Transportation Agency, the following conclusions can be drawn: a) Salaries, bonuses, and work facilities for the performance of non-civil servant employees at the Pasuruan City Transportation Agency, based on the results of research conducted by researchers, show that these three factors complement each other in creating a supportive work environment, motivating employees, and improving employee performance. The provision of appropriate salaries, timely bonuses, and the availability of adequate work facilities can improve employee performance at the Transportation Agency; b) Salaries do not significantly affect the performance of non-civil servant employees at the Pasuruan City Transportation Agency. The results of the study show that salaries are no longer a major factor in improving employee performance. These findings are supported by previous research conducted by (Wulandari et al., 2024), which shows that in the context of non-civil servant employees, salaries that tend to be small and fixed make employees view salaries as something certain, so that when employees improve or reduce their performance at work, the salaries they receive will remain the same, regardless of their performance and loyalty. This makes salary not a direct incentive to improve performance; c) Bonuses have a significant effect on the performance of non-civil servant employees at the Pasuruan City Transportation Agency. The results of this study are supported by (Puspitasari & Puspita, 2023), whose research shows that timely bonuses and fair and equitable bonus distribution can motivate employees to maximise their performance in order to receive bonuses commensurate with their

performance; d) Work facilities have a significant effect on the performance of non-civil servant employees at the Pasuruan City Transportation Agency. The results of the study show that respondents agree that the better the quality of work facilities provided by the agency, the more it supports employee performance in completing their tasks. These research results are supported by previous research conducted by (Putri, 2025) which shows that the quality, function, completeness, and equitable distribution of the work facilities provided can support employee performance in helping to complete the tasks assigned.

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