



THE EFFECT OF INCENTIVES, WORK MOTIVATION AND WORK STRESS ON PERFORMANCE OF EMPLOYEES AGENCY OF EMPLOYEE AND HUMAN RESOURCES DEVELOPMENT IN SUNGAI PENUH CITY

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Abstract

The purpose of this study was to analyze the effect of incentives, motivation and job satisfaction on the performance of BKPSDM employees in Sungai Penuh City. This research is motivated by low job satisfaction, incentives that do not meet needs, regulations that do not support work, low employee motivation, employees feel dissatisfied with applicable regulations both related to work implementation and incentives, and low performance results. BKPSDM agencies and employees of Sungai Penuh City.

The research method with a quantitative approach with multiple linear regression method. Data collection techniques with questionnaires, observations and interviews. Respondents of this study were 48 employees of BKPSDM Sungai Penuh City. The sampling method used the total sampling method where the entire population in this study was used as the research sample. Hypothesis testing was calculated using the IBM Statistical Package for Social Science (SPSS) version 24.0 program.

The results of this study found that incentives have a significant effect on employee performance, work motivation has a significant effect on performance, job satisfaction has a significant effect on employee performance, from the ANOVA test obtained $F_{count} > F_{table}$ or $6.305 > 3.180$ with a significance level of 0.001 or 0.05, then incentives, work motivation and job satisfaction together have a significant effect on the performance of BKPSDM employees in Sungai Penuh City.

Keywords: incentives, motivation, work stress, employee performance

Preliminary

According to Mangkunegara (2001) suggests that the quality and quantity of performance results achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. In companies/agencies to be able to compete with other similar industries, companies/agencies must have a competitive advantage that is very difficult to imitate, which will only be obtained from employees who are productive, innovative, creative, always enthusiastic and

loyal. Employees who meet such criteria will only be owned through the application of appropriate human resource management concepts and techniques with high morale. To improve the performance of an employee in the company by providing compensation that is proportional to the work the employee has done.

The Personnel and Human Resources Development Agency (BKPSDM) of Sungai Penuh City is a body which is a supporting element of local government led by a Head of Agency and is under and responsible to the Regional Head (Regent) through the Regional Secretary, has a role according to the characteristics, namely: more of an administrative nature in the formulation of policy formulations, guidance/guidance for the coordination of personnel affairs and the development of human resources for the apparatus. The performance of BKPSDM is evaluated by the Regent at the end of each year.

There are several phenomena that occur in the performance of BKPSDM employees in Sungai Penuh City. Employee performance so far has not been optimal, this can be seen from the number of employees who answered disagree on a survey conducted on 20 BKPSDM employees of Sungai Penuh City. On average, 11 respondents answered disagree while 9 people agreed. For example, indicator 1 on the quantity of work answered that 12 people disagreed and 8 people agreed. The last indicator on incentives also answered that 12 people did not agree and 8 people agreed. Based on this data, the researcher will conduct research on the performance of employees at the BKPSDM Sungai Penuh City. The factors that are thought to influence the low performance of BKPSDM employees are incentives, work motivation and satisfaction.

Table 1
Results of the Initial Survey on the Performance of BKPSDM Employees in Sungai Penuh City

No	Dimension	Statement	Agree (Person)	Do not agree (Person)
1	Working Quantity	The quantity of my work exceeds what the organization expects	8	12
2	Work quality	The results of my work satisfy the leadership	12	8
3	Cooperation	I am able to work well with my co-workers	6	14
4	Responsibility	I am very penuhly responsible for the work I do	9	11
5	Initiative	I really like the challenge of a new job	8	12
Average			9	11

Source: Pre-processed questionnaire

According to Dessler (2010), incentives are salary increases that are awarded to an employee at a specified time in the form of a higher base salary, usually based exclusively on individual performance. Incentives are generally carried out as a strategy to increase the productivity and efficiency of companies/agencies by utilizing the behavior of employees who have a tendency to work at a minimum or not optimally. So that with the provision of incentives given to employees, the resulting performance is also very good for companies/agencies.

Providing incentives is one of the main things that must be considered by companies/agencies. The enthusiasm of employees can also be caused by the size of the incentives received. If employees do not get incentives that are in accordance with the amount of sacrifice at work, then these employees tend to be lazy to work and not enthusiastic which in the end they work as they wish without adequate work stress, which is as expected by the employee.

The second factor is motivation. Motivation has a close relationship with the attitudes and behaviors that a person has. Attitudes that exist in each individual interact with values, emotions, roles, social structures and new events, which together emotions can be influenced and changed by behavior. This change in attitude is possible because the human mind is a complex force that can adapt, learn, and process any new information and changes it receives.

The third factor is work stress. Pressure at work makes leaders do everything they can to meet the expectations that have been targeted by the agency. The subordinates assess this attitude of course with different perceptions and different levels of stress. With the emergence of stress at work caused by the pressure in the work itself or that comes from the leadership will have an impact on the performance of employees.

Conceptual framework is a model that explains the relationship between theory and the known important factors in a particular problem. The conceptual framework will theoretically link the research variables, namely the independent variable and the dependent variable (Erlina, 2008). Based on the theoretical basis and the formulation of research problems, the conceptual framework in this study can be seen in the following figure:

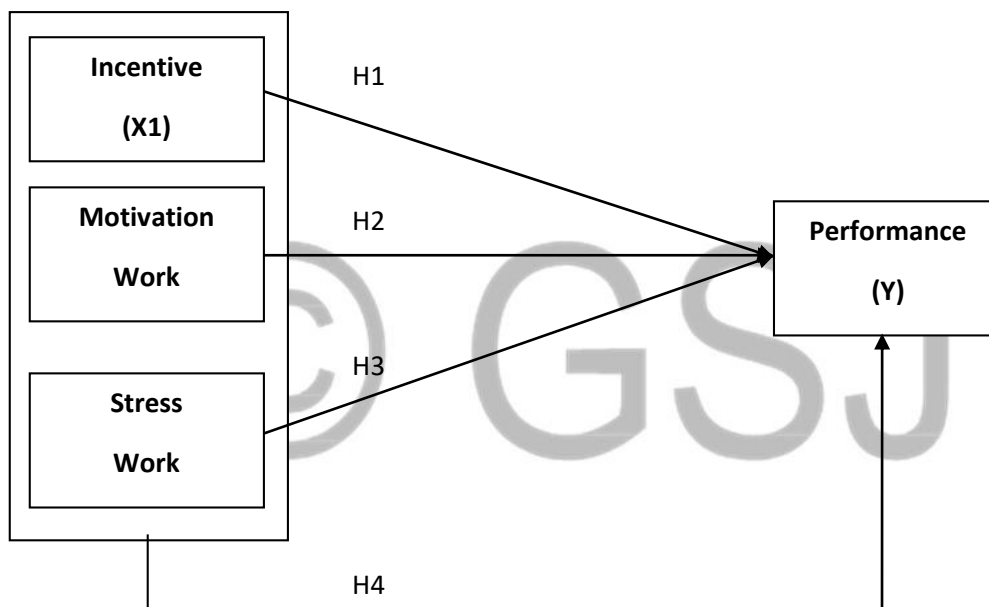


Figure 1 Research Conceptual Framework

Based on the background, theoretical study and conceptual framework that has been stated above, the hypotheses in this study are:

1. **H1:** Incentives have a significant effect on the performance of BKPSDM employees in Sungai Penuh City.
2. **H2:** Motivation has a significant effect on the performance of BKPSDM employees in Sungai Penuh City.
3. **H3:** Job stress has a significant effect on the performance of BKPSDM employees in Sungai Penuh City.
4. **H4:** Incentives, motivation and work stress simultaneously have a significant effect on the performance of BKPSDM employees in Sungai Penuh City.

Research methods

The population in this study were all BKPSDM employees of Sungai Penuh City, amounting to 48 people.

The research sample is part of the selected and representative population of that population (A. Muri, 2015: 150). Meanwhile, according to Sugiyono (2017: 120) the sample is part of the number and characteristics possessed by the population and what is learned from the sample, the conclusions will be applicable to the population.

The technique for taking this sample uses a total sampling technique (whole sample), *total samplingis* a sampling technique where the number of samples is the same as the population (Sugiyono, 2007). The reason for taking total sampling is because according to Sugiyono (2007) the total population is less than 100 and the entire population is used as a research sample. Because the population in this study is less than 100, the sample used is the entire population. So, the sample in this study is the same as the population, that is, the entire population BKPSDM employees of Sungai Penuh City, totaling 48 people.

Hypothesis testing in this study used multiple regression analysis. Multiple regression analysis aims to determine the causal relationship between the influencing variables and the affected variables. With multiple regression equation model as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e \tag{1}$$

Where:

- Y = Performance
- a = Intercept Constant
- X1 = Incentive
- X2 = Work Motivation
- X3 = work stress
- b1, b2, ... = Regression Coefficient
- e = Error Term

Research result

Classic assumption test

Normality test

This normality test is used by the author to test the normality of the regression model. Tests were carried out using the Kolmogorov-Smirnov test for each variable. The regression model is normally distributed if the sign value. Kolmogorov-Smirnov each variable is greater than = 0.05. The results of the normality test can be seen in the table below:

Table 2
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		standardized Residual
N		48
Normal Parameters, b	mean	.0000000
	Std. Deviation	3.03128192
	Absolute	-121
Most Extreme Differences	Positive	.085
	negative	-121
Kolmogorov-Smirnov Z		0.080
asymp. Sig. (2-tailed)		,123^c

Source: IBM SPSS 24.0, 2022 . output results

From Table 2 which is the Normality Test, it can be seen that in the regression model, the confounding or residual variables have a normal distribution. This can be seen from the results of the Asymp value. Sig. (2-tailed) = 0.123 > 0.05. So it can be concluded that the variables of incentives, motivation, work stress and performance are normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). A good regression model should not have a correlation between the independent variables if the independent variables are correlated then these variables are not orthogonal. Orthogonal variables are independent variables whose correlation value between independent variables = 0 (Ghozali, 2011). Multicollinearity can be seen from tolerance and Variance Inflation Factor (VIF), which can be seen in table 4.12 below:

Table 3
Multicolonearity Test Results
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Incentive	,999	1,001
	Work motivation	,998	1.002
	Work Stress	,998	1.002

a. Dependent Variable: PERFORMANCE

Source: IBM SPSS 24.0, 2022 output.

Multicollinearity test is a way to detect the presence or absence of multicollinearity in the regression model through the value of tolerance and variance inflation factor (VIF). The cut-off value commonly used to indicate the presence of multicollinearity is the tolerance value 0.10 or the same as the VIF value 1.0. From table 4.12 above, it is obtained:

- a. Incentive Variable (X1), tolerance value = 0.999; and VIF = 1.001. So it can be concluded that this variable does not occur multicollinearity.
- b. Work Motivation Variable (X2), tolerance value = 0.998; and VIF = 1.002. So it can be concluded that this variable does not occur multicollinearity.
- c. Work Stress Variable (X3), tolerance value = 0.998; and VIF = 1.002. So it can be concluded that this variable does not occur multicollinearity.

Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one observation to another (Ghozali, 2011). The way to detect it is by looking at the presence or absence of a certain pattern on the Scatterplot graph between SRESID and ZPRED, where the Y axis is the Y that has been predicted, and the X axis is the residual (Y predicted – Y actually) that has been studentized (Ghozali, 2011). The heteroscedasticity test produces a scatterplot pattern as shown in the following figure:

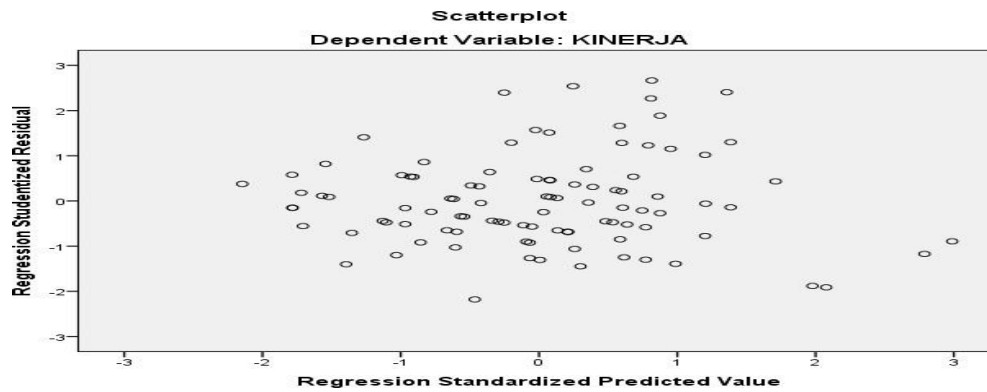


Figure 2 Heteroscedasticity Test Results – Scatterplot Graph
 Source: Primary Data, Processed with IBM SPSS 24.0, 2022.

From the picture above, which is the output of Scatterplots, it is known that:

- a. Spread points above and below or around zero.
- b. The dots don't collect just above or below.
- c. The spread of data points does not form a wavy pattern that widens then narrows and widens again.
- d. The spread of data points is not patterned.

Thus, the writer concludes that there is no heteroscedasticity problem, so this regression model qualifies as a good and ideal model.

Multiple Regression Analysis

This analysis is used to determine the effect of the independent variables (independent) namely the quality of service and interpersonal communication on the dependent variable, namely patient satisfaction. The magnitude of the influence of independent variables with the dependent variable can be calculated through a multiple regression equation. Based on calculations through a computer using the SPSS program, the regression results are obtained as follows:

Table 4
 R Square result

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,409a	,168	,1412.83919	

a. Predictors: (Constant), Job stress, Incentives, Work Motivation
 b. Dependent Variable: PERFORMANCE

Source: Primary Data, Processed with IBM SPSS 24.0, 2022.

Table 5
F . Test Results

		ANOVA ^a			
Model		Sum of Squares	df	Mean Square	F Sig.
1	Regression	152,472	3	50.8246,305	,001b
	Residual	757,732	44	8,061	
	Total	910,204	47		

a. Dependent Variable: PERFORMANCE

b. Predictors: (Constant), Job stress, Incentives, Work Motivation

Source: Primary Data, Processed with IBM SPSS 24.0, 2022.

Table 6
t test results

		Coefficients ^a				
Model		nstandardized Coefficients		standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	32.495	6.515		4,988	,000
	Incentive	,188	0.080	,221	2,349	,021
	Work motivation	,268	,089	,284	3.019	,003
	Work Stress	-,235	,108	-,206	-2,190	,031

Source: Primary Data, Processed with IBM SPSS 24.0, 2022.

Based on table 4, table 5 and table 6, a recap table can be made for the results of the regression coefficient value, tcount, significance value, Fcount value, and R Square (R2) value. The results can be seen in the following table:

Table 7
Recap of Multiple Regression Analysis Test Results

Variable	coef. Regression	t count	Sig.
constant	32.495		
X1	,188	2,349	,021
X2	,268	3.019	,003
X3	-,235	2,190	,031

F count = 6.305 Sig. 0.001

R2 = 0.168

Source: Primary Data, Processed by the author, 2022

From table 7 above, the form of the regression equation model for the effect of incentives, motivation, work stress on employee performance is as follows:

$$Y = 32.495 + 0.188 X1 + 0.268 X2 - 0.235X3 + e (2)$$

From the regression equation above, it can be interpreted as follows:

1. The constant value is 32.495, meaning that without the influence of incentives, motivation, work stress, the existing performance is 32.495%.
2. The value of the incentive regression coefficient is 0.188, meaning that for every increase of one unit of incentive, the employee's performance increases by 18.8%.
3. The value of the work motivation regression coefficient is 0.268, meaning that for every increase in one unit of motivation, the employee's performance increases by 26.8%.
4. The value of the work stress regression coefficient is 0.235, meaning that for every increase in one unit of motivation, the employee's performance decreases by 23.5%.

Statistic test

Simultaneous Test (F Test)

The F test (feasibility of the model) is intended to determine the effect of the independent variables (incentives, motivation, work stress) simultaneously (together) on the dependent variable (performance).

From the ANOVA test table 5, the Fcount value is 6.305 with a significance probability of 0.001. The probability of the significance is smaller than 0.05. With $df = n - (k - 1) = 53 - (3 - 1) = 51$ obtained Ftable of 3.180, then $F_{count} > F_{table}$ or $6.305 > 3.180$ with a significance level of 0.001 or 0.05 as a result H_0 is rejected and H_a is accepted. The variables of incentives, work motivation and work stress together have a significant effect on employee performance at the BKPSDM of Sungai Penuh City, it can be concluded that the third hypothesis (H4) which reads "incentives, work motivation and work stress together has a significant effect on employee performance. BKPSDM Sungai Penuh City is accepted, then the third hypothesis (H4) can be accepted.

t test

The t-test (t-test) is intended to determine the partial (individual) effect of incentives, work motivation and work stress on employee performance. The results of the t-test calculations can be seen in the previous table 4.16, namely:

1. From table 4.15 the tcount value for the incentive variable is 2,349 with a significance probability of 0.021 or less than 0.05. With $df = 48 - 2 = 46$ obtained ttable of 0.2732, then $t_{count} > t_{table}$ or $2,349 > 0.2732$, as a result H_0 is rejected and H_a is accepted. Incentive variables have a significant effect on employee performance, so it can be concluded that the hypothesis (H1) which reads that incentives have a significant effect on the performance of BKPSDM employees in Sungai Penuh City is accepted, thus the first hypothesis (H1) is accepted.
2. The t-value for the work motivation variable is 3.019 with a significance probability of 0.003 or less than 0.05. With $df = 53 - 3 = 50$, ttable is 0.2732, then $t_{count} > t_{table}$ or $3.019 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The variable of work motivation has a significant effect on the performance of BKPSDM employees in Sungai Penuh City, it can be concluded that the hypothesis (H2) which reads that work motivation has a significant effect on the performance of BKPSDM employees in Sungai Penuh City is accepted, thus the second hypothesis (H2) is accepted.
3. The t-value for the work stress variable is 2.190 with a significance probability of 0.031 or less than 0.05. With $df = 48 - 2 = 46$, the obtained ttable is 0.2732, then $t_{count} > t_{table}$ or $2.190 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The work stress variable has a significant effect on employee performance, so it can be concluded that the hypothesis (H3) which reads that work stress has a significant effect on the performance of the BKPSDM employees of Sungai Penuh City is accepted, so the second hypothesis (H3) is accepted.

Coefficient of Determination Test (R2)

Analysis of the coefficient of determination for incentives, motivation and work stress on employee performance was carried out using the IBM SPSS Ver program.

24.0 with SPSS output form as stated below:

Table 8
R Square result

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Error of the Estimate
1	,409a	,168		,1412.83919

a. Predictors: (Constant), Job stress, Incentives, Work Motivation

b. Dependent Variable: PERFORMANCE

Source:Primary Data, Processed with IBM SPSS 24, 2022.

Based on the results of the calculation of the regression estimation, the adjusted coefficient of determination or Adjusted R Square is 0.141, meaning that 14.1% of the variation of all independent variables (incentives, work motivation, work stress) can explain the dependent variable (employee performance), while the rest is equal to 85.9% was explained by other variables not examined in this study.

Discussion

Influence of Incentives on Performance

The first objective of this study was to determine the effect of incentives on the performance of BKPSDM employees in Sungai Penuh City. The results of statistical analysis using multiple linear regression show that the first hypothesis is accepted. This can be proven by finding that the regression coefficient value of the incentive variable is the tcount value for the incentive variable is 2.349 with a significance probability of 0.021 or less than 0.05. With $df = 48 - 2 = 46$ obtained ttable of 0.2732, then $tcount > ttable$ or $2,349 > 0.2732$, as a result H_0 is rejected and H_a is accepted. Incentive variables have a significant effect on employee performance, so it can be concluded that the hypothesis (H1) which reads that incentives partially has a significant effect on the performance of BKPSDM employees in Sungai Penuh City is accepted,

The results of this study indicate that incentives have a significant effect on the performance of BKPSDM employees in Sungai Penuh City. Thus, it can be concluded that the performance of BKPSDM employees in Sungai Penuh City is determined by incentives.

According to Mangkunegara (2014: 89), incentives are awards on the basis of high work performance which is a sense of recognition from the organization for employee work performance and contributions to the organization. According to Panggabean (2004:88), incentives are compensation that links salary with productivity, incentives are rewards in the form of money based on those who can work through the standards they have set.

According to the results of research by Hatta IH, and Rachbini W., (2015), according to the results of their research that incentives affect work stress and employee performance at PT. Avrist Assurance. The same thing was also stated by Dewintha, et al., (2017) that the provision of incentives has an influence on employee performance at the North Samarinda Sub-district Office. This result is also supported by the results of research from Mangasa Panjaitan, SE, M.Sc., (2015) that the effect of incentives and work motivation partially on employee performance at the North Sumatra Provincial Agriculture Office.

This means that there is a positive relationship between incentives and performance, if the incentives are good/high it will improve the performance of employees at the BKPSDM of Sungai Penuh City.

The Effect of Motivation on Performance

The second objective of this study was to determine the effect of motivation on the performance of BKPSDM employees in Sungai Penuh City. The results of statistical analysis using multiple linear regression show that the second hypothesis is rejected. This can be proven by finding

the regression coefficient value of the motivation variable, which is the tcount for the work motivation variable is 3.019 with a significance probability of 0.003 or less than 0.05. With $df = 53 - 3 = 50$, t_{table} is 0.2732, then $t_{count} > t_{table}$ or $3.019 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The variable of work motivation has a significant effect on the performance of BKPSDM employees in Sungai Penuh City, it can be concluded that the hypothesis (H_2) which reads that work motivation has a significant effect on the performance of BKPSDM employees in Sungai Penuh City is rejected, then the second hypothesis (H_2) is accepted. Thus, it can be concluded that the performance of BKPSDM employees of Sungai Penuh City is determined by motivation.

The results of this study indicate that motivation does not have a significant effect on the performance of the BKPSDM employees of Sungai Penuh City. Thus, it can be concluded that the performance of BKPSDM employees of Sungai Penuh City is not determined by motivation.

According to Nitisemito (2011: 183), motivation is everything that is around workers that can affect them in carrying out the tasks assigned to them. Good motivation will certainly make employees carry out and spend all their energy and thoughts to work optimally. And if the employee has done and spent all his energy and mind to work optimally, the employee's performance will be good. Motivation in a company is very important to be considered by management, although motivation does not carry out the production process in a company, but motivation has a direct influence on employees who carry out the production process. So that later it will affect the performance of employees or employees.

This means that this refutes the results of research by Dewintha, et al., (2017) that motivation has an influence on employee performance at the North Samarinda Sub-district Office. And also refutes the results of research from Mangasa Panjaitan, SE, M.Sc., (2015) that the effect of work motivation partially on employee performance at the North Sumatra Province Agricultural Service Office. This means that there is no positive relationship between motivation and performance, if the motivation is good then it will not improve the performance of employees at the BKPSDM Sungai Penuh City.

The Effect of Job Stress on Performance

The third objective of this study was to determine the effect of work stress on the performance of BKPSDM employees in Sungai Penuh City. The results of statistical analysis using multiple linear regression indicate that the third hypothesis is accepted. This can be proven by finding that the regression coefficient value of the work stress variable is tcount for the work stress variable is 2.190 with a significance probability of 0.031 or less than 0.05. With $df = 48 - 2 = 46$, the obtained t_{table} is 0.2732, then $t_{count} > t_{table}$ or $2.190 > 0.2732$, as a result H_0 is rejected and H_a is accepted. Job stress variable has a significant negative effect on employee performance, it can be concluded that the hypothesis (H_3) which reads that work stress has a significant negative effect on employee performance at BKPSDM Sungai Penuh City is accepted,

The results of this study indicate that work stress has a significant effect on the performance of BKPSDM employees in Sungai Penuh City. Thus, it can be concluded that the performance of BKPSDM employees of Sungai Penuh City is determined by work stress. Job stress is symbolized as a person's strength, pressure, tendency or effort in mental strength at work (Salleh, Bakar and Keong, 2008). Symptoms of stress are usually angry, unable to relax, aggressive, uncooperative and can also run away by drinking alcohol, smoking excessively and maybe even drugs (Wahjono, 2010). Job stress is an adoptive response to a situation that is felt to be challenging or threatening one's health (Sophiah, 2008).

According to the results of research by Dhermawan, et al., (2012) from the results of his research that work stress has a significant effect on employee performance in the Bali Provincial Public Works Office. And Hatta IH, and Rachbini W., (2015), according to the results of their research that Job Stress has an influence on employee performance at PT. Avrist Assurance. And this result is also supported by the results of research by Yunan Surono and Rodesa., (2016) that work stress affects the performance of employees of the Jambi Province Regional Revenue Service. This means that there is

a positive relationship between work stress and performance, if job stress is good and high, it will increase employee performance at the BKPSDM of Sungai Penuh City. However, the results of this study prove that job stress affects employee performance,

The Influence of Incentives, Motivation, and Job Stress on Performance

The fourth objective of this study was to determine the effect of incentives, motivation, and work stress on the performance of BKPSDM employees in Sungai Penuh City. Based on the research, the performance of the BKPSDM employees of Sungai Penuh City is good, judging from the respondents' responses of 4.17 with an average Respondent Achievement Level (TCR) of 83.31 with good results, stating that the employee's performance is good. This means that the BKPSDM employees of Sungai Penuh City are serious about doing their job and trying to complete it on time.

In the initial observations, it is clear that there are differences with the results of the study, this can be seen in the object of research that there are problems in the background of the research, while in the results of the research, the performance of BKPSDM employees in Sungai Penuh City is high. This happened because the respondent considered himself good when the researcher used the data collection method on the respondent by conducting a questionnaire.

Hypothesis testing, from the ANOVA test table 4.14, obtained the Fcount value of 6.305 with a significance probability of 0.001. The probability of the significance is smaller than 0.05. With $df = n - (k - 1) = 53 - (3-1) = 51$ obtained Ftable of 3.180, then $F_{count} > F_{table}$ or $6.305 > 3.180$ with a significance level of 0.001 or 0.05 as a result H_0 is rejected and H_a is accepted. The variables of incentives, motivation and work stress together have a significant effect on the performance of employees at the BKPSDM of Sungai Penuh City, it can be concluded that the third hypothesis (H_4) which reads "incentives, motivation and work stress together has a significant effect on the performance of BKPSDM City employees. Sungai penuh is accepted, then the third hypothesis (H_4) can be accepted,

This proves that incentives, motivation, and work stress simultaneously (simultaneously) have a positive and significant effect on the performance of BKPSDM employees in Sungai Penuh City.

Furthermore, according to Mangkunegara (2012: 67), performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities he gives. According to Mangkunegara (2014: 89), incentives are awards on the basis of high work performance which is a sense of recognition from the organization for employee work performance and contributions to the organization. According to Malayu (2005) said that work motivation is an impulse that comes from within or outside a person who encourages him to mobilize his power and potential to work and achieve the desired goals. And according to Sutrisno (2011: 74), that work stress is an adoptive response to a situation that is felt to be challenging or threatening one's health.

The effect of incentive variables, motivation, and work stress on performance variables, in accordance with what was revealed by Dewintha, et al., (2017) with the research title The Effect of Incentives and Motivation on Employee Performance at the North Samarinda Sub-District Office, with the results of the study that the provision of incentives and motivation together has an influence on employee performance at the North Samarinda Sub-district Office.

These results are also supported by research from Mangasa Panjaitan, SE, M.Sc., (2015) with the title of research on the effect of incentives and work motivation on employee performance at the North Sumatra Provincial Agriculture Office, with the results of research that there is a joint influence of incentives and work motivation on employee performance at the North Sumatra Province Agricultural Service Office.

According to research by Yunan Surono and Rodesa., (2016) with the title of research on the effect of incentives and employee placement on work stress and their impact on the performance of the Jambi Provincial Revenue Service employees, with the results of research that incentives, employee placement and work stress jointly affect the Jambi Province Regional Revenue Service employee performance. This means that there is a positive and simultaneous (together) relationship

between incentives, motivation and work stress with performance, if the incentives, motivation and work stress are good, it will improve employee performance at the BKPSDM SungaiPenuh City.

So it can be concluded that the hypothesis of this study that incentives, motivation, work stress and motivation simultaneously have a positive and significant effect on employee performance at the BKPSDM of Sungai Penuh City.

Conclusion

Based on the results of testing and discussing the hypotheses that have been described in previous chapters, several conclusions can be drawn as follows:

1. From table 4.15 the t-count value for the incentive variable is 2.349 with a significance probability of 0.021 or less than 0.05. With $df = 48 - 2 = 46$, the t-table is 0.2732, then $t\text{-count} > t\text{-table}$ or $2.349 > 0.2732$, as a result H_0 is rejected and H_a is accepted. Incentive variables have a significant effect on employee performance, so it can be concluded that the hypothesis (H1) which reads that incentives have a significant effect on BKPSDM employees in Sungai Penuh City is accepted, so the first hypothesis (H1) is accepted.
2. The t-count for the work motivation variable is 3.019 with a significance probability of 0.003 or less than 0.05. With $df = 53 - 3 = 50$, we get a t-table of 0.2732, then $t\text{-count} > t\text{-table}$ or $3.019 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The variable of work motivation has a significant effect on the performance of BKPSDM employees in Sungai Penuh City, so it can be concluded that the hypothesis (H2) which reads that work motivation has a significant effect on the performance of BKPSDM employees in Sungai Penuh City is accepted, thus the second hypothesis (H2) is accepted.
3. The t-count for the work stress variable is 2.190 with a significance probability of 0.031 or less than 0.05. With $df = 48 - 2 = 46$, the obtained t-table is 0.2732, then $t\text{-count} > t\text{-table}$ or $2.190 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The motivation variable has a significant effect on employee performance, so it can be concluded that the hypothesis (H3) which reads that work stress has a significant effect on the performance of BKPSDM employees in Sungai Penuh City is accepted, so the third hypothesis (H3) is accepted.
3. From the ANOVA test table 4.14, the Fcount value is 6.305 with a significance probability of 0.001. The probability of the significance is smaller than 0.05. With $df = n - (k - 1) = 53 - (3 - 1) = 51$ obtained Ftable of 3.180, then $F\text{count} > F\text{table}$ or $6.305 > 3.180$ with a significance level of 0.001 or 0.05 as a result H_0 is rejected and H_a is accepted. The variables of incentives, work motivation and work stress together have a significant effect on the performance of BKPSDM employees in Sungai Penuh City, it can be concluded that the fourth hypothesis (H4) which reads "incentives, work motivation and work stress together has a significant effect on employee performance. BKPSDM Sungai Penuh City is accepted, so the fourth hypothesis (H4) can be accepted.

Based on the findings and conclusions of the study. For that the authors put forward the following suggestions:

1. Work motivation has a positive influence on performance, therefore leaders need to think about other ways that can increase employee work motivation so that later they can improve employee performance.
2. The results of the study show that incentives have a significant effect on employee performance. So the authors suggest to maintain and increase the provision of effective incentives in order to improve the performance of employees work stress shows a significant effect on performance. Therefore, the authors suggest, you should pay more attention to or increase employee development for work stress.

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