

The Impact of Remuneration toward Salary Satisfaction: A Case Study on Job Evaluation Method in SME Employees in Central Sulawesi, Indonesia

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Abstract. This study aims to evaluate the effectiveness of remuneration with job evaluation point method and to discover its impact toward salary satisfaction of employees in Small and Medium scale Enterprise (SME). This research is a case study involving SME level employees in the field of food and beverage preparation who received remuneration with job evaluation point method. The methods for data collection used in this research were observation, interview, and questionnaires. The measurement scale used was the Pay Satisfaction Questionnaire. This research was an experimental action research with the randomized pretest–posttest control group design. The Mann–Whitney and Friedman tests were applied for conducting data analysis. The study argues that the application of remuneration by using job evaluation point method can increase the satisfaction of SME employees, reduce the level of turnover, and increase work commitment of employees. The results of the data analysis showed that the hypothesis was accepted; there was an improvement in salary satisfaction of experimental group who received remuneration with a significance value of $p < 0.005$.

Key words: remuneration, job evaluation point method, salary satisfaction, Small and Medium Scale Enterprises (SMEs)

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INTRODUCTION

Remuneration is one of the principal components of work satisfaction since it has a proficient effect toward work satisfaction. The growing needs of people with high living costs drive employees to search for higher pay that can guarantee their future and life satisfaction. Also, when people acknowledge they are not repaid well, then a condition of disillusionment will occur. These mistakes will subsequently make employees gloomy and feel unsatisfied to work in the organization (Idris et al., 2020; Yaseen, 2013). The term job satisfaction refers to the attitude and feeling employees have about their works. Positive and favorable attitudes towards the job indicate job satisfaction, and negative and unfavorable attitudes towards the job indicate job dissatisfaction. In other words, job satisfaction can be defined as the extent to which the individual's needs are satisfied and to the extent to which the individual perceives that satisfaction stems from his total work situation (Kiruja, Ek; Elegwa, 2013; Muchtar, 2017; Salisu et al., 2015). When someone has satisfaction in his/her job, it will eventually influence positive work outcome, such as increased performance (Kappagoda et al., 2014; Nur Agustingsih, 2016; Pouliakas, 2010; Qasim, Samina, Farooq-E-Azam Cheema, 2012).

When an employee feels that the salaries received are less than the weight or level of work, then the

employee will feel injustice and will usually react. For example, an employee who received an award in the form of a salary increase will have a positive reaction such as feelings of satisfaction by interpreting a salary increase as a sign of a job well done (Sparrow et al., 2016). Interviews were carried out among employees and owners of small and medium scale enterprises (SMEs) with four aspects of salary satisfaction (Heneman & Schwab, 1985), namely salary rates, increased salaries, structure and administration of salaries, and benefits. The results showed an overview of all aspects that have not been achieved, such as that of the salary level of SME employees with a work time of eight hours with a salary of IDR 300–800 thousands/month while the Regional Minimum Wage of Central Sulawesi is two millions. There is no regular salary increase and there are no bonuses or benefits given to SME employees. This caused employees often shows negative work behaviors such as frequent late arrivals, skipping work, and frequent absence in workplaces.

SMEs development must be accompanied by the well-being of human resources in various aspects. Research shows that well-being is related to employee job satisfaction and employee performance (Sudibjo & Sutarji, 2020; Wood et al., 2012; Wright et al., 2007). identified two types of job satisfaction; firstly, the overall feeling about the job, and secondly, the feelings about the aspects of the job, such as benefits,

salary, position, growth opportunities, work environment, and the relationships among employees (Mueller & Kim, 2008). A person is satisfied with his/her salary when the salary level is received according to the standards in the area of work, the incremental salary is increased, there is effective structuring and administration of salaries, and also benefits or bonuses for works done by employees (Heneman & Schwab, 1985).

Job satisfaction is related to employee work behavior and attitude (Mabaso & Dlamini, 2017; Saputra & Suwandana, 2020). The research showed that job satisfaction is related to the frequency of employee turnover (Lee et al., 2017). Salaries assessed by employees as too low are considered as a factor that can be the cause of the employee's quitting (Chhabra, 2018; Misra et al., 2013; Rube & Kee, 2015). Therefore, organizations should be very prudent in planning of pay structure and should set confidentiality policy for individual employee's pay amount. Usually, organizations choose to underpay those employees who are willing to work hard for minimal pay while paying more to those who are not willing to work for minimal pay. The pay disparity will eventually lead to a great degree of job dissatisfaction when the hard workers realized they are not being paid fairly (Branham, 2012; Řehoř & Vrchota, 2018). Refer to the Society of Human Resource Management research report conducted in May 2014; salary has been identified as the most important driver for job satisfaction, where 60% of employees rated compensation/pay as very important and 36% rated it as important. Compensation/pay was also claimed as the leading factor of job satisfaction across four generations of employees (Millennial, Generation X, Baby Boomers, and Veterans) (Miller, 2014). (Bakan, 2013) regarded compensation as crucial for employees since it is one of the essential reasons people work. (Qasim, Samina, Farooq-E-Azam Cheema, 2012) that money-related rewards have significant impact in choosing work satisfaction.

It is important to remember that employees often evaluate the salaries they receive (Noe et al., 2017). The way an employee evaluates salaries is by analyzing the fairness between the works he does (output) from the salary he receives (input) and then comparing the same thing with others. Remuneration is a form of payment or consideration given by an organization or business with the aim of improving employee performance (Herwina & Mustakim, 2019; Jiang et al., 2009; Mohd Nasurdin et al., 2020; Rube & Kee, 2015). Employees who receive awards in accordance with performance and expectations tend to do productive things and support the organization by doing positive things. In relation to the effect of payroll on job satisfaction, (Luthans, 2012; Watson et al., 1996)

stated that employee satisfaction and dissatisfaction can affect performance and achievement in their work. Meanwhile, (Lindgren, 2008) (Naji, 2014; Vosloo et al., 2014) consistently claimed that remuneration has a significant effect on employee satisfaction. In other words, the higher the remuneration, the higher the job satisfaction. In order to advance and compete with larger companies, it is necessary for SMEs to focus on how to handle the human resources, especially regarding the matters which can affect employee dissatisfaction. It is beneficial to reduce employee turnover rates. Remuneration in SMEs is a new thing. Therefore, this research is intended to implement remuneration system for SMEs in order to increase employee satisfaction by evaluating jobs using the point method.

Remuneration System In SME

Remuneration is given by an employer to the employees which combines both fixed and variable pays. Remuneration, according to Indonesian Minister of Finance Regulation Number 176/ PMK.05/2017, is employee benefits that can be in the form of salary, honorarium, fixed allowances, incentives, bonuses or achievements, severance pay, and retirement. Another terminology of remuneration is compensation. (Tshilongamulenzhe, 2014) stated that compensation is money related and non-monetary rewards given by an employer for the time, skills, and endeavors made by the employees in fulfilling job necessities and achieving organizational targets. In line with this statement, (Werther, J., Davis, 1996) also stated that compensation is what workers receive as a reward/exchange of contributions that they make to the organization.

Job Evaluation Point Method

According to (Gomes, F, 2003), job evaluation is a comparison of jobs classified to determine appropriate compensation for these jobs. According to Yoder (1992), there are four main job evaluation methods, namely the ranking system, the Job Classification Method, the Factor Comparison Method, and the Point System. This study used the point system or the job evaluation point method. The job evaluation point method is often used because it is the most critical and detailed method. The position or job title is also given a rating scale, but the formulation is not to the position as a whole but in the form of a formulation of the position factors. Each of these job factors is given quantitative weights and values. The total value of these job factors is referred to as the relative value of the position.

There are several stages in applying Job Evaluation Point Method in SME X. After preparation, the remuneration scheme was implemented using the P3 method, namely P1 (pay for the position),

P2 (pay for performance) and P3 (pay for people). Then researchers conducted observations and interviews with employees to decide the determinants in formulating employees' salary. There are seven factors in Job Evaluation Point Method: Difficulty Level, Ability to Think, Working Conditions, Risk of Work, Working Patterns, Authority to Act, and Responsibility for Assets. These factors are then subdivided into 14 subfactors which are important for the work of SME employees. The following is the table of SME employee job evaluation factors:

Salary Satisfaction

Salary satisfaction refers to the attitude of employees for salaries they received which will affect the salaries of individual employees and work relation (Williams et al., 2007). Salary satisfaction is often thought to affect behavior, such as absence and turnover intention (Wagner, 2007). (Lum et al., 1998) defined salary satisfaction as a circumstance in which employees will be satisfied when the amount of their salary meets their expectation. On the other hand, (Heneman & Schwab, 1985) defined salary satisfaction as a level of perception and feeling of a person either positively or negatively to the salaries they get and it can influence the individual in working in an organization. According to (Heneman & Schwab, 1985) salary satisfaction is a multidimensional satisfaction construct consisting of four following subdimensions: pay level, pay structure and administration, pay raise, and benefits.

Table 1. Factors and subfactors used in job evaluation

Factors	Sub Factors	Value
Factor 1 Difficulty Level	A. Difficulty Level	9%
	B. Working Procedures	10%
Factor 2 Ability to Think	C. Levels of Consideration and Thought	5%
	D. Troubleshooting	5%
Factor 3 Working Conditions	E. Physical Environment	8%
	F. Physical Contributions	9%
	G. Five Senses Coordination	10%
Factor 4 Risk of Work	H. Mental Concentration/Tension	10%
	I. Work Schedule Pattern	8%
Factor 5 Working Patterns	J. Marketing Patterns	5%
Factor 6 Authority to Act	K. Risk Probability	8%
	L. Level of Control	6%
	M. Authority to Use Funds	4%
Factor 7 Responsibility for Assets	N. Management and Coaching Authority of Employees	3%

SMEs

SMEs in Indonesia are productive businesses owned by individuals and business entities that have met the criteria for micro-businesses. As regulated in the legislation/Perpu No. 20 of 2008, according to the SME definition, the SMEs are divided into three criteria: micro, small, and medium businesses.

Micro-business criteria are businesses that have a net worth of IDR 50 million and do not include buildings and business premises. The maximum annual sales of micro-businesses is IDR 300 million. On the contrary, the criteria of small-scale business is a business that has a net worth of IDR 50 million with a maximum of IDR 500 million. Medium businesses are often categorized as big businesses with criteria of net worth owned by business owners reaching more than IDR 500 Million to IDR 10 Billion and do not include buildings and land of business premises. Their annual sales revenue reaches IDR 2.5 billion to IDR 50 billion. In this study, SMEs which are included are micro-business SMEs with a wealth of IDR 50 million and annual income of IDR 30–40 million.

METHOD

This research was conducted in Buol Regency, Central Sulawesi Province. The research subjects in this study were 19 SME employees. These SME employees were selected by looking at the level of salary satisfaction of employees who are in the low and medium categories. Employees were divided into two following groups: ten experimental groups and nine control groups.

The method used in this research is experimental action research with a randomized pretest–posttest control group research design. The method of data collection in this study used observation, interviews, and questionnaires. The scale of measurement used in this study is Pay Satisfaction Questionnaire (PSQ) developed by (Heneman & Schwab, 1985). To test whether there is a difference in the level of satisfaction between the salary before and after the treatment, Mann–Whitney U test is applied as data analysis techniques. Moreover, to see the difference in the level of salary satisfaction of each aspect, Friedman Test with IBM SPSS Statistics 24 software were applied. The questionnaire amounts to 18 items. The scale's reliability is 0.953 and the validity varies between 0.572 and 0.749.

The limitation in this study is the number of research subjects. This is related to the low number of employees in each SME, thus causing difficulties in selecting SMEs according to the research criteria. In addition, research sites that are far from the city cen-

ter are a challenge for researchers in the data collection process that requires several stages.

RESULT AND DISCUSSION

Module Development and Module Validity Process of Job Evaluation Point Method (Case of SME X)

The validity process of the remuneration module was carried out in the following stages. The first stage is the researcher jointly observed and interviewed the owner of the SME. After studying the SME, the researcher arranged the modules as needed. The next stage is content validity, which is assessed by a professional, an industrial and organization psychologist, and a professional in the food processing industry in the SMEs level in related areas. On the next stage, the module is given to the SME owner then a trial was carried out in understanding the content of the sentence by several employees of the SME. The final stage of the module validity was carried out before and after the implementation of remuneration in the SME.

Effect of Remuneration on Salary Satisfaction (Experiment Result)

The hypothesis proposed in this study is that remuneration with job evaluation point method can increase salary satisfaction. The following is the result of Mann–Whitney *U* test:

Table 3. Friedman Test of Salary Satisfaction in Control and Experimental groups

Variable	Group	N	Chi-Square	Df	P	Explanation
Salary Satisfaction	Control	9	14.114	2	0.001	Significant
	Experiment	10	16.632	2	0.000	Significant

Based on the result table 3, it shows the different tests in the experimental group with a significant value of 0.000 ($p < 0.005$). It means that there is a significant difference in salary satisfaction in the experimental group after the implementation of remuneration with job evaluation point method. The same thing happened in the control group with p-value equals to 0.001 ($p < 0.005$). In other words, there was a significant change in the score of the control group when they were given intervention in the experimental group.

To see further the results of score changes of the two groups at each stage, it can be seen in the following result of Friedman – Mean Rank Test.

Table 2. Results of the Mann–Whitney *U* test on Measurement of Pre-test, Post-test and Follow-up Variables of Salary Satisfaction in Experimental Groups and Control Groups

Stage	Z value	Sig.	Explanation
Pre-test	-1.476	0.140	Not Significant
Post-test	-3.734	0.000	Significant
Follow-up	-3.689	0.000	Significant

Based on the results table 2 of the Mann–Whitney *U* test, it can be seen that the measurement of pre-test showed no significant difference between the two groups before treatment. The measurement of the post-test stage illustrates the significance of salary satisfaction between the control group and the experimental group after being given treatment. What happened at the follow-up stage was that there was a significant difference in salary satisfaction between the control and experimental groups after 14 days of intervention treatment.

Based on these results, it can be concluded that the hypothesis in this study is accepted, meaning that the implementation of the remuneration system with job evaluation point method has a significant influence on salary satisfaction in SME X employees. These results are reinforced by those of the Friedman test:

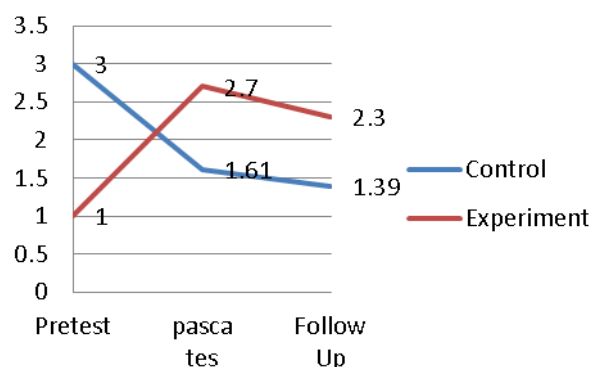


Figure 2. Friedman Test of Salary Satisfaction of Both Groups in Three Stages

Based on the chart above, it can be seen that there was a change in score of the experimental group from the pre-test and post-test, which means there was an increase of salary or salary satisfaction even though it experienced a slight decrease in the follow-up stage. In contrast to the control group, a significance value of 0.001 ($p < 0.0005$) indicates a change in score by managing the level of salary or salary satisfaction. Based on the results of the mean rank chart above, the experimental group experienced a decrease in salary satisfaction scores from the pre-test, post-test and follow-up stages.

The next analysis is to see the significance of the increase in scores of salary satisfaction in the experimental group by paying attention to the four aspects of salary satisfaction. The following table is the results of the Friedman test per aspect:

Table 4. Friedman Test Results on Each Aspect of Salary Satisfaction in Experimental Group

Aspect	N	Chi-Square	df	P	Expl
Pay Level	10	15.250	2	0.000	Signif.
Pay Increase	10	16.703	2	0.000	Signif.
Adm and Pay Structure	10	13.500	2	0.001	Signif.
Benefit	10	18.667	2	0.000	Signif.

Based on the table 4, it showed that the four aspects experienced a change in scores significantly ($p < 0.005$) after being given treatment. The level of change in scores for each aspect can be seen in the chart below:

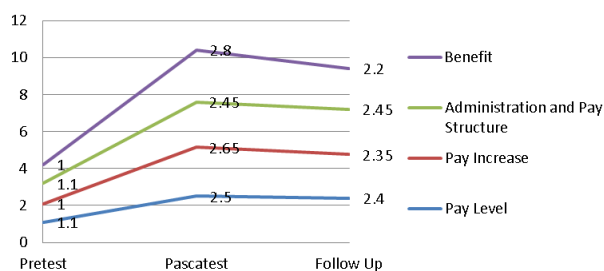


Figure 2. Mean Rank of Each Aspect of Salary Satisfaction in Experimental Group

Below is the result of the analysis of the Friedman test on each aspect of salary satisfaction in the control group. The change of scores is the result of Table 5. Based on the table 5, it showed that all four aspects experienced a change in scores significantly ($p < 0.005$) after being given treatment. However if it is seen further, the change in score has decreased after

being given treatment. The level of change in scores for each aspect can be seen in the chart Figure 3.

Table 5. Friedman Test Results on Salary Satisfaction of Each Aspect in Control Group

Aspect	N	Chi-Square	df	P	Explanation
Pay Level	9	8.323	2	0.016	Significant
Pay Increase	9	8.968	2	0.011	Significant
Administration and Pay Structure	9	15.935	2	0.000	Significant
Benefit	9	12.645	2	0.002	Significant

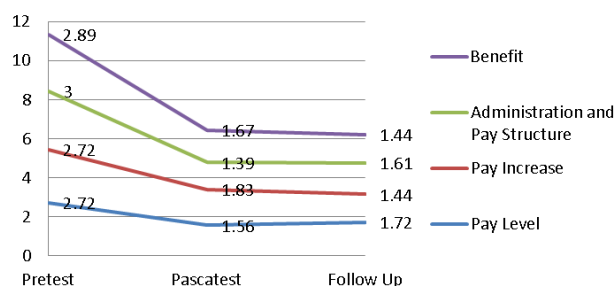


Figure 3. Mean Rank of Each Aspect of Salary Satisfaction in Control Group

The results of the study show that the implementation of remuneration by using job evaluation point method can increase salary satisfaction including four aspects namely satisfaction at salary level, salary increase, structure and administration of salary, and benefits. The results of this study reinforce the theory suggested by (Heneman & Schwab, 1985), which states that the four aspects of salary satisfaction are interrelated. If the increase of salary is in line with the equitable structure and administration of salary, it will affect employee satisfaction on salary levels and benefits so that employee satisfaction on salary will generally increase. Therefore, each aspect of the PSQ scale is interrelated. The same thing happened to SME X employees in which every aspect of salary satisfaction was increasing after remuneration.

Remuneration Reward System, Motivation, Satisfaction, and Performance. The provision of remuneration or compensation either directly or indirectly is found to stimulate employee performance. A reward system which is perceived to be fair and proportional by employees could improve their productivity at work (Gohari et al., 2013; San et al., 2012). Meanwhile, the remuneration given may also have indirect influence on their performance. This implementation of remuneration reward system could also be a powerful tool to improve employees' work motivation and job satisfaction. When someone feels that the system being applied by their organization is fair, it

can improve his job satisfaction and increase their motivation to work (Jehanzeb et al., 2012; Priya & Eshwar, 2014).

Based on the results of further measurements with the interview method, the research subject stated that with the preparation of remuneration, they felt more satisfied with the salary they received. They claimed not to rate the amount of the salaries but rather the system of justice given to salaries. The job evaluation performed on employees to determine the amount of salary received makes the employees feel more accepting and improving their performance. Given the similar qualifications and specifications, if an employee believes that the salary offered in other organizations is higher, he or she will be dissatisfied even his or her salary is considered high as compared with the salaries in the organization he or she works in (Al-Zoubi, 2012). As a result of the empirical studies, it is believed that pay is able to influence the job satisfaction level of employees.

In addition to the increase in salary satisfaction that occurs in SME X employees after the implementation of remuneration, the positive impact is also felt by the organization. Prominent changes in the quality of employees who have become more motivated to work are occurred because employees experience increased salary satisfaction. The SME owner also admitted that his staff's performance had increased such as smiling more often and being more active in completing their work. The roots of the payment for performance idea stem from a reinforcement theory which suggests that payment can be linked to employee performance (Jalal & Zaheer, 2017; Pang & Lu, 2018). That managers set target goals and reward employees who meet them with a scheme of bonuses for achievement, consequently raising the overall performance (Afrifa & Adesina, 2018; III, Herbert G. Heneman, Timothy Judge, 2011). Although that there are two factor that mostly satisfy as an employee in organization which are remuneration and promotion (Arbarini et al., 2021; Miah, 2018; Mustapha, 2013; Weng & McElroy, 2012). The impact of increasing salary satisfaction on SME X organizations can be seen in the ability of SME owners to control production costs. Owners feel more equitable in dividing production costs and employee welfare. The impact of other organizations such as increasing the number of sales that occur after the implementation of remuneration is done. (McNeese-Smith, 1996). In addition, the relationship between the owner and the worker becomes better after the implementation of remuneration that high job fulfillment is dependably increment the profitability of an organization, thus the expanding organizational performance too. The supervisor relationship is an important factor by which employees achieve a high level of job satisfaction, so

an appreciation from supervisors and a good working relationship with them, the attention to the needs and feelings of employees, and professional supervisor's input, constructive criticism, and general understanding affect employee job satisfaction (Gębczyńska & Kwiotkowska, 2019).

However, remuneration is a kind of major element which plays a vital role in the level of job satisfaction. Walters (2010) has been perceived that low salary leads one of the major contributors that makes employees unhappy and dissatisfied with their job latter on which is converted to escaping duties, high level of absents, low commitment and employee turnover. (Asep Saepudin, 2019; Kim et al., 2005) stated that employee commitment can be upgraded, and their degree of satisfaction could be rising by exploring the influence of remuneration. With the proven implementation of remuneration by using job evaluation point method, it can increase salary satisfaction and have a positive impact on the organization.

CONCLUSION

In addition to increasing salary satisfaction of SME employees after applying remuneration,, a positive impact is also felt by the organization. The employees showed a significant change in which they became more motivated to work. In line with the increasing salary satisfaction, the SME owners also claimed that the performance of employees had improved as they smiled more often and were more active in completing their work. The impact of increasing salary satisfaction on SME organizations can be seen in the ability of SME owners to control production costs. The owner feels more equitable in dividing production costs and employee welfare. Another organizational impact wa also occurred, such as an increase in the number of sales after the implementation of remuneration.

For the next researcher, it is important to involve more research subjects and avoid the application of control and experimental groups in the same company. This is to avoid gaps and social jealousy because salary is a very sensitive matter for employees. It would be better if the companies are different but the level of salary satisfaction is at the same level so that it will be more effective in making measurements. The next researcher can select SMEs with different types of production so that they can develop assessment aspects in conducting job evaluations.

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