IMPROVING THE PERFORMANCE OF CREW VESSEL PT. MARITIME BARITO PERKASA THROUGH SALARY SATISFACTION AND INCENTIVES

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Abstract   The purpose of this study was to determine and analyze the effect of salary satisfaction and incentives partially and simultaneously on the performance of employees of Crew Vessel PT. Maritim Barito Perkasa in Banjarmasin. This study is quantitative descriptive by testing 90 Crew Vessel respondents. Analysis of the data used is multiple linear regression analysis. The results showed that the salary satisfaction factor had a significant effect on the performance factors of Crew Vessel PT. Maritim Barito Perkasa in Banjarmasin. The factor of incentive satisfaction has a significant effect on the performance factor of Crew Vessel PT. Maritim Barito Perkasa in Banjarmasin. Simultaneously factors of salary satisfaction and incentive satisfaction significantly influence the performance factors of Crew Vessel PT. Maritim Barito Perkasa in Banjarmasin.

Keyword: *Salary satisfaction, incentive, employee performance*

Introduction

A decrease in the achievement of incentives from employees for companies such as PT. Maritim Barito Perkasa (MBP) is an issue that cannot be taken lightly. This is of course detrimental for companies that require an increased level of employee performance than before. Based on the condition of the decline in performance incentives that occurred, the company considered that the provision of incentives and employee salaries needed to be reviewed based on the level of need and suitability of the work handled by crew vessel.

So far at PT. In addition to providing salaries, MBP has also implemented a system of providing incentives/bonuses to employees with special needs, but this is still a problem in itself regarding the provision of incentives to crew vessel, both in the management of PT. MBP and the crew vessel employees themselves. From the management of PT. MBP still doubts whether the provision of these incentives increases the motivation and performance of crew vessel or not, while those with crew vessel are worried about the continuity of the incentive status itself, whether it is continuous or only temporary.

The performance of the fleet depends on the performance of the crew itself, that is, if the crew performs maintenance of the fleet properly, of course, the performance of the fleet must be good because the fleet does not often make repairs and always operates to generate profits for the company and of course this also shows that the performance of the crew is also involved. good. By paying attention to the description above, the researcher is interested in

researching "The effect of salary satisfaction and incentives on the performance of PT. Maritim Barito Perkasa in Banjarmasin ".

In the discussion of this thesis, the author suggests the effect of salary satisfaction and incentives on the performance of the employees of crew vessel PT. Maritim Barito Perkasa in Banjarmasin, and therefore based on the background of the problem and so that the discussion and problem solving do not deviate, the authors formulate the following problems:

1. Is there an effect of salary satisfaction on the performance of the employees of PT crew members Maritim Barito Perkasa in Banjarmasin?
2. Is there an effect of incentives on the performance of the employees of crew vessel PT. Maritim Barito Perkasa in Banjarmasin?
3. Is there a simultaneous influence of salary satisfaction and incentives on the performance of the employees of crew vessel PT. Maritim Barito Perkasa in Banjarmasin?

Literature Review
Salary Satisfaction According to Tulus, (2011: 140) which states that "money is an amount of money received by managerial-managerial and administrative personnel for their service contributions, who receive a fixed amount based on a monthly rate". Furthermore, Moeheriono (2012: 87) explains that: "The amount of the basic salary or benefits given to employees, at certain times will be evaluated. There is a possibility that the number of allowances or facilities provided to employees will decrease. This is because the employee concerned may no longer hold that position so that the employee concerned is no longer entitled to accept it. Thus, in addition to receiving a predetermined base salary, In general, each employee will also receive various types of benefits and deducted from the various obligations that must be paid to the company. In general, it can be said that the components of the salary consist of basic salary, various allowances, and various deductions. "

Simamora (2014: 108) defines Najwa: "salary as payment and remuneration provided to employees, administrators and managers as a consequence of the contributions they make in achieving company goals. Companies in providing compensation must distinguish between salaries and wages because the salary is something yang given organization based on the level of education, position, and years of service of an employee but wages are based on the time worked and the volume of output produced by an employee ".

Me according to Lum et. all (1998: 15): "salary satisfaction can mean that someone will be satisfied with his salary when the perception of salary and what they get is as expected. Several studies have identified aspects of satisfaction that were found to be associated with individual desires to leave the organization, including satisfaction with wages and promotions. Salary satisfaction is a multi-dimensional satisfaction construct consisting of four sub-dimensions: pay level, pay structure and administration, pay raise, and benefits. The salary satisfaction model is a continuation of the concept of equity theory. Equity theory emphasizes that salary satisfaction is caused by feelings related to a sense of justice for the salary paid. This feeling is the result of a continuous process and after comparing with other outcomes. This theory is based on the fact that a worker formulates the ratio of his outcome (including salary) to the input. This ratio is then compared with the outcome ratio (input) and some reference sources. If the salary received by workers is less than others, it will cause a feeling of being treated unfairly (inequitable) for the payment given. This will have an impact on salary dissatisfaction so that in the not-too-distant future the individual chooses to leave and look for other work alternatives ". This ratio is then compared with the outcome ratio

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The appearance of salary satisfaction is influenced by various factors felt by the employee who gets the salary. The following are four factors of salary satisfaction according to Lum et. all (1998: 22): "1) Pay level, namely the size of the salary received by an employee following the work he is doing. However, there is often a mismatch in the agreement between the company and the employee which causes the employee to feel that the salary they get is too small for a job he feels' 2) Pay Raise, that is, in a job, every employee has the opportunity or opportunity to get income/salary bigger for the future. If they do not feel the opportunity well, it can cause the employee to feel dissatisfied with his work; 3) Benefits, that is, every employee must use his salary to meet his daily needs or to meet the needs of his family. So it provides security in life every month (income protection). This income can also balance his life (work-life balance). Additional profit/income that is usually provided by the company can be following the performance provided by the employee (allowance); and 4) Pay Administration, namely the process of salary income felt by employees in a company also determines the income satisfaction he feels. Due to the process that helps these employees get their salaries well, it will increase the employee's salary satisfaction. According to the procedure and following the factors that affect the level of their salary income ".

According to Lum et. all (1998: 34), there are several indicators of salary satisfaction, namely as follows: "1) Rewards, namely in doing a task or a job a person wants a reward according to what he does. Rewards received by employees are one of the factors that can increase or decrease salary satisfaction; 2) Standard of living, that is, each person has a different standard of living. The standard of living means whether a person can fulfill his life continuously, or the standard of living that is owned is not fulfilled. A person's standard of living is usually to meet the needs of his wife and family; 3) tenure, that is, an employee who works in a job has the opportunity to increase his income if he or she has been in the company for a long time. The existence of this opportunity can increase the satisfaction of existing salaries; 4) education level, namely the level of education that a person has shown the value that someone has. With a higher level of education, he can have a bigger salary. However, whether the salary a person gets is following the level of education he has; and 5) Group, namely each person has a different class. The group in question is that employees get a salary following the assigned task. People who have a good work class will want a higher salary than those below them ". he could have had a bigger salary. However, whether the salary a person gets is following the level of education he has; and 5) Group, namely each person has a different class. The group in question is that employees get a salary by the assigned task. People who have a good work class will want a higher salary than those below them ". he could have had a bigger salary. However, whether the salary a person gets is following the level of education he has; and 5) Group, namely each person has a different

class. The group in question is that employees get a salary according to the assigned task. People who have a good work class will want a higher salary than those below them.

Incentive

Handoko (2001: 47) argues that "incentives are a means of motivation that encourages employees to work with optimal abilities, which is meant as extra income beyond a predetermined salary or wage. The provision of incentives is intended to meet the needs of employees and their families. Compensation and incentives have a very close relationship, where incentives are a component of compensation and both are very decisive in achieving the goals and objectives of the organization as a whole. Incentives can be formulated as adequate remuneration for employees whose performance exceeds the predetermined standards. Incentives are a driving factor for employees to work better so that employee performance can increase. Be a result, the achievement of profits according to the business strategy plan is a manifestation of the existence of similar organizations or companies. Such existence depends very much on the payment of wages or salaries and other incentives that are appropriate or appropriate to the work done by the workforce in their environment, not on the work they are ordered to do. The work that is ordered is not necessarily done when the motivation to do it is low. One of the factors that have a very big influence on work motivation ". Meanwhile, according to Sirait (2006: 200), "incentive is something that encourages or has a tendency to stimulate activity. Incentives are the motives and rewards designed to improve production ".

Nawawi (2011: 317): "Incentives which mean rewards or rewards are not only in the form of wages or salaries for their appointment as a workforce of a company. Rewards or rewards as incentives can be divided into several types as follows: 1) Compensation or total incentives, namely the entire award or reward received by a worker for all his work done as a contribution to the achievement of organizational goals; and 2) Special compensation, namely additional income given to workers with a certain status in the company. Peother opinions regarding the types of wages according to Meanwhile according to Happyn (2007: 268), the following types of incentives: "1) Piece work (wages per output) is a technique used to encourage employee work performance based on employee work results expressed in the number of production units; 2) Production bonus (production bonus) is an incentive given to employees who are able to work in such a way that the standard production level is exceeded; 3) Commissions (commissions) are bonuses received for successfully carrying out a task and are often applied by salespeople; 4) Executives incentives (executive incentives) are incentives given to employees, especially managers or employees who have high positions in a company, for example to pay mortgage payments, motorized vehicles or children's education fees; 5) Maturity curve (maturity curve) is given to the workforce, which due to the tenure and rank and salary cannot reach a higher rank and income, for example in the form of scientific research or in the form of a higher teaching load and so on; and 6) The group incentive plan is the fact that in many organizations, performance is not due to individual success but because of the success of a work group capable of working as a team ".

According to Sarwoto (2014: 156), the incentive indicators can be divided into two groups, namely: "1) IMaterial incentives, which consist of a) incentives in the form of money, namely money bonuses that are given as remuneration for work that has been carried out, usually selectively and specifically to workers who are entitled to receive and are given one time without any commitment in the will come. Companies that use this incentive system

usually a few percent of the profit that exceeds a certain amount is put into a bonus fund, then the funds are divided into the parties who receive the bonus. The Commission is a type of bonus paid to parties who make good sales, usually paid to sales and received to sales workers. Profit share. Is one of the oldest types of incentives. The payment can be followed by a variety of patterns, but usually includes payments in the form of a portion of net profit deposited in a fund and then included in the income list of each participant (Yuniawan, 2020). Compensation for a remuneration program that includes future payments, among others in the form of Retirement, has an incentive value because it fulfills one of the basic human needs, namely providing economic security for employees after they are no longer working. Contractual payment is the implementation of an agreement between superiors and employees, where after the employee's service period is completed, a certain amount of money is paid for a certain period. Incentives in the form of social security. Incentives in this form are usually given collectively, without a competitive element and each employee can get it equally and automatically and 2) non-material incentives.

Performance
According to Mangkunegara (2005: 67), states that "Companies or institutions are a form of the system consisting of several subsystems that are related to each other in achieving the desired goals or objectives. Demanding a good performance from each individual as part of the system, in this case, there is a close relationship between individual performance and institutional performance. If the individual/employee's performance is good, then it is likely that the company/institution's performance will also be good "(Yuniawan, 2020).

Gomes (2013) revealed that six main criteria can be used to measure performance, namely: "1) Quality, which is the degree to which the process or results of the implementation of activities approach a perfection or approach the expected goals; 2) Quantity, is the amount produced, for example, the cycle of activities carried out; 3) Timeliness (timeliness). Is the extent to which an activity is completed at the appropriate time desired, by taking into account the coordination of other outputs and the time available for other people's activities; 4) Cost-effectiveness. It is the extent to which the use of organizational resources (human, financial, technological, and material) is maximized to achieve the highest yield or reduction in losses from each unit of resource use; 5) Need for supervisor (Need for supervision). Is the degree to which a worker can carry out a job function without requiring the supervision of a supervisor to prevent unwanted actions; and 6) Interpersonal impact. It is the degree to which employees maintain self-esteem, good name, and cooperation among colleagues and subordinates ".

Research Methods
Types of research
This study uses a quantitative approach, namely "collecting data that contains descriptions, exposures, about objects as they are at a time. This type of research describes and explains the independent variables and the extent of their influence on the dependent variable by analyzing data using numbers. This study aims to examine the causality or causal relationship between the independent variable and the dependent variable "(Sugiyono; 2014: 12), which is about the effect of salary satisfaction and incentives on employee performance at PT. Maritim Barito Perkasa in Banjarmasin.

Research Place
Where this research was conducted at PT. Maritim Barito Perkasa which is in the Banjarmasin area.

Unit of Analysis
In this study, the intended unit of analysis is the ship's employees who work at PT. Maritim Barito Perkasa which is in the Banjarmasin area.

Population and Research Sample
The Population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics that are determined by researchers to study and then draw conclusions (Sugiono, 2014; 28). The population in this study is only carried out on some employees who work onboard the Tug Boat, Self Propeller Barge (SPB), and Floating Crane at PT. Maritim Barito Perkasa, which is located in the Banjarmasin area, totaling 929 employees.

The sample is part of the number and characteristics of the population (Sugiyono, 2014: 36). The samples for the research were employees of PT. Maritim Barito Perkasa with probability sampling method, namely simple random sampling technique. The proportion of the minimum number of research samples is as many as 90 crew members consisting of 54 tug boat work units, 6 self-propelled barges, and 30 floating crane workers.

Data Collection
Interview
The researcher conducted a preliminary study, namely "to find problems that must be investigated, and the researcher also wanted to know the things of the respondents that were more in-depth and the number of respondents was small. Structured interviews are used when the researcher or data collector knows exactly what information will be obtained. Meanwhile, unstructured interviews are independent interviews where researchers do not use interview guidelines that have been arranged systematically and completely for data collection ”(Sugiyono, 2014: 66).

Questionnaire
The questionnaire is a "data collection technique carried out by giving a set of questions or written statements to the respondent to answer" (Sugiyono, 2014: 68). In this study, the questionnaire will be distributed to some employees of the ship PT.Maritim Barito Perkasa.

Variable Measurement
Measurement of variables in this study is each data using an interval scale or commonly referred to as a Likert scale. (Sugiyono, 2014: 90), explains that "the Likert scale is used to measure a person's attitudes, opinions or opinions, and perceptions. With a Likert scale, the variables to be measured are translated into variable indicators and used as a starting point for developing instruments which can be in the form of statements or questions. The answer to each instrument item that uses a Likert scale has a gradient from very positive to very negative and is given a score, the score can be seen as follows:

Table 1. Score of Instrument Items

No.	Statement	Score
1.	Strongly Agree (SA)	5
2.	Agree (A)	4
3.	Less Agree (LA)	3
4.	Disagree (DA)	2
5.	Strongly Disagree (SDA)	1

Source: Sugiyono (2014: 93)

Validity and Reliability Test of Research Instruments
The validity test is used to "measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that will be measured by the questionnaire ”(Ghozali, 2012: 87).

Testing the validity of the data in this study using the Bivariate Pearson correlation method (Pearson Product Moment Correlation). The validity test in this study used item analysis, which is to correlate the score of each item with the total score which is the sum of each item score. If r> 0.30, then the question items of the questionnaire are valid. If r <0.30, then the question items of the questionnaire are invalid.

A reliability test is a tool for measuring a questionnaire which is an indicator of a variable or constructs. A questionnaire is said to be reliable or reliable if a person's answer to a statement is consistent or stable over time (Ghozali, 2012: 91). Measurement of reliability that must be met has the following criteria: If the Cronbach Alpha coefficient> 0.60, then the research variable is reliable. If the Cronbach Alpha coefficient <0.60, then the research variable is unreliable

Data Analysis Technique
Descriptive Analysis
This descriptive analysis is a description of salary satisfaction (X1), incentives (X2), and employee performance (Y) which are analyzed using descriptive analysis. Descriptive analysis was performed by calculating the frequency, average, and percentage.

Classic Assumption Test
The classical assumption test is used as an analysis requirement that must be adhered to so that in quantitative analysis to measure an influence between variables. The classical assumption test used is as follows:

Test Normality
The normality test aims to "test whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not. A good regression model is a model that has a normal or near-normal data distribution. The normality test can be done with the Kolmogorov-Smirnov test, where the research data is normally distributed if the significance level is greater than 0.05 "(Santoso, 2012: 78)

Heteroscedasticity Test
The heteroscedasticity test aims to "test whether in the regression model there is an inequality of variance from the residuals of one observation to another. A good regression model does

not occur heteroscedasticity. Detecting heteroscedasticity in this study is to use the Glejser test. The Glejser test is performed by regressing the absolute value of the residuals on the independent variables. If the significance probability value is above 0.05, the regression model is free from heteroscedasticity symptoms, on the other hand, if the significance probability value is below 0.05, heteroscedasticity occurs in the regression model. The way to overcome heteroscedasticity symptoms, among others, is to change the value of the independent variable into a double log, semi-log or square root model "(Santoso, 2012; 118).

Multicollinearity Test
It is used to "determine whether there aremultiple collinearity (high correlation) between independent variables used in the research model. To determine whether there is multicollinearity between variables, it can be seen from the Inflantian Factor Variable (VIF) and the tolerance value of each dependent variable, if the VIF value is lower than 10, and the tolerance value is greater than 0.1 then there is no multicollinearity so the research model can be used "(Santoso, 2012; 221).

Linearity Test
Linearity test aims to "determine whether two variables have a linear relationship or not significantly. This test is used as a prerequisite in correlation or linear regression analysis. Testing on SPSS using the Test for Linearity with a significance level of 0.05. Two variables are said to have a linear relationship if the significance (Linearity) is less than 0.05 "(Santoso, 2012; 226).

Multiple Linear Regression Analysis
To test the hypothesis in this study using Multiple Linear Regression analysis using the help of the SPSS 22 (Statistical Package for the Social Science) program for windows. The statistical multiple regression function equation is formulated as follows:
$Y = a + b1X1 + b2X2 + e$
This function describes the relationship between two variables, namely the dependent variable (Y) and the independent variable (X) where (Sugiyono, 2014: 224):
Y = Employee Performance
X1 = Satisfaction Salary
X2 = Incentives
a = Constant
b = regression coefficient
e = Disturbance factor

Hypothesis Test
Hypothesis Partially
Partial testing of the research hypothesis is to use the t-test, which is conducted to test the significant level of the influence of each independent variable on the dependent variable. The t value obtained is called t, which will then be compared with the t table value. If the t-count value is greater than the t-table value, then the independent variable has a significant relationship with the dependent variable. Besides, it can also be done by measuring the significant value of the test results, where if the resulting significant value is lower than the

alpha value (0.05), the independent variable can be stated as having a significant effect on the dependent variable.

Simultaneous Hypothesis
Simultaneous hypothesis testing is done by "performing the F test, where its function is to determine the effect of all independent variables as a whole on the dependent variable. The F value obtained is called F count, which will then be compared with the Ftable value with a significant level of 0.05. If the value of the F count is greater than the value of the F table, then the research hypothesis is accepted. (Santoso, 2012: 246).

Research Discussion
Multiple Linear Regression Analysis
The research discussion is to perform multiple linear regression analysis and test the research hypothesis. Based on the data from the answers to the questionnaire, then analyzed using the SPSS program so that the output is produced with the following description:

Table 2. Multiple Linear Regression Analysis Results

Factor	Betta coefficient	t value	Significant
Constant	2,313		
Salary Satisfaction (X1)	0.243	5,130	0,000
Incentives (X2)	0.181	5,704	0,000
Hypothesis testing	Fcount	= 107,217	
	Ftable	= df (0.05) = N - 1 - k (90 - 1 - 2)	
		= df 87 = 3.101	
	t table	= df 87 (0.05)	
		= 1,988	
Determination Coefficient Test	R =	0.843	
	R2 =	0.711	
	Adj R2 =	0.705	

Source: Data Processed (2020)

Mathematically, the multiple linear regression function model can be stated as follows:
$Y = 2,313 + 0,243.X1 + 0,181.X2$
The interpretation of this equation is as follows:
a. A constant value of 2,313 indicates that if the factors of salary satisfaction (X1) and incentives (X2) do not change in the form of an increase or decrease, then the level of employee performance is at the level of 2,313%.
b. If there is an increase in the Salary Satisfaction factor (X1) it will be followed by an increase in the percentage of Employee Performance levels of 24.3%.
c. If there is an increase in the Incentive factor (X2), it will be followed by an increase in the percentage of the employee performance level of 18.1%.

Hypothesis Test
Hypothesis Partially
The research hypothesis test was carried out using the t-test, which is to test the independent factors against the dependent factor. To determine the effect of independent factors on employee performance factors is to use the t-test at the Level of Confidence of 95% or α = 5%. This step was taken to determine the extent of the influence of the Salary Satisfaction (X1) and Incentives (X2) factors on the Employee Performance (Y).

If the t value has the probability of each of these factors is smaller than the alpha level (α) = 0.05, it is stated that the independent factor has a significant effect on the Employee Performance factor (Y). The t table value based on (df) = (n-1-k) is 1.988.

For more details regarding the level of influence given by each independent factor to the dependent factor, it is as follows:
1. Salary Satisfaction Factor (X1), has a t count of 5.130 and a significant level of 0.000. This shows that Salary Satisfaction (X1) has a significant effect on Employee Performance (Y). This is based on the t count value which is greater than the tt able value (5.130> 1.988) and the significant value is smaller than the significant level (0.000 <0.05). Based on this, the results of the first hypothesis test (H1) states that: There is a significant effect of salary satisfaction on the performance of the employees of crew vessel PT. Maritim Barito Perkasa in Banjarmasin, is accepted.

Incentive factor (X2) has a t count of 5.704 and a significant level of 0.000. This shows that the incentive factor (X2) has a significant effect on the employee performance factor (Y). This is based on the value based on the t count value which is greater than the t table value (5.704> 1.988) and the significant value is smaller than the significant level (0.000 <0.05). Based on this, the results of the second hypothesis test (H2) states that: There is a significant effect of incentives on the performance of the employees of crew vessel PT. Maritim Barito Perkasa in Banjarmasin, is accepted.

Simultaneous Hypothesis
Simultaneous effect testing is a joint effect test for all independent variables on the dependent variable, where the F test is used in the study. The resulting F-count is 107.217 with a significant value of 0.000. This shows that the Salary Satisfaction (X1) and Incentive (X2) factors together affect employee performance (Y). This is reviewed based on the value of the F count which is greater than the value of the F table (107.217> 3.101), and the significant value is lower than the standard alpha (0.05). Based on these results, the third research hypothesis (H3) states that: There is a simultaneous significant effect of salary satisfaction and incentives on the performance of the employees of crew vessel PT. Maritim Barito Perkasa in Banjarmasin, is accepted.

Determination Coefficient Test
The coefficient of determination test from the results of data processing based on the SPSS output can be seen in the table as follows:

Table 3. Statistical Description

R	R Square	*Adjusted R Square*
0.843	0.711	0.705

Source: Processed Data (2020).

Based on the above Table 5.13, the statistical description is carried out based on the output of the summary statistical model, which among others are as follows:

1. The value of R with a value of 0.843 or 84.3% is the correlation coefficient which shows the level of the relationship between the Salary Satisfaction factor (X1) and Incentives (X2) with Employee Performance (Y).
2. The value of R Square with a value of 0.711 is R squared, which indicates that the independent factors taken in this study have a level of relationship with the dependent factor of 71.1% so that the remaining 28.9% are other factors that are not stated in this study.
3. The value of AdjustedRSquare for this regression model is 0.705 which indicates that the variation or fluctuation of the Dependent Factor (Y) is influenced by the Independent Factor (X) of 70.5%.

Implications of Research Results
Theoretical Implications
The Effect of Salary Satisfaction on Employee Performance
Based on the results of the analysis and research hypothesis test, it shows that the satisfaction factor has a significant effect on employee performance. This illustrates that an increase in salary satisfaction has a direct impact on improving employee performance.

The research results are in line with the theory of Lum et. all (1998: 15) which states that: "salary satisfaction can be interpreted that someone will be satisfied with his salary when the perception of salary and what they get is as expected. Several studies have identified aspects of satisfaction that are associated with an individual's desire to leave the organization including satisfaction with wages and promotions. Salary satisfaction is a multidimensional construct of satisfaction which consists of four sub-dimensions: pay level, pay structure and administration, pay raise and benefits ".

The results of the study support the empirical study of research by Hameed (2014), Osibanjo (2014), Almomani (2017), Idrees (2015), Nagaraju (2016), and Mamdani (2016), where "the salary set by the company is a source of satisfaction from employees. Employees who work in companies have a series of needs that must be met. Employees generally expect a salary that is determined fairly and sufficiently to meet their needs every month ".

Based on the effect of salary satisfaction on the performance of crew vessel, it shows that company policies related to employee salaries will make it easier for employees to carry out their duties and responsibilities. This provides positive motivation for employees, where fulfilling these needs will have an impact on a sense of satisfaction at work so that employees can be enthusiastic about work which in turn will support employee productivity levels. The income you receive every month can be used to meet your daily needs. The income earned by everyone is of course different because each skill must have a different appreciation, especially for several different educational backgrounds.

The Effect of Incentives on Employee Performance
Based on the results of the analysis and research hypothesis test, it shows that the incentive factor has a significant effect on employee performance. This illustrates that an increase in incentives has a direct impact on improving employee performance.

The results of the study are in line with the theory of Sofyandi (2008: 159) states that: "incentives are a form of direct compensation. Incentives are direct rewards paid to

employees because their performance exceeds the specified standard. Based on The definition of incentives above is different from one another, but it has the same meaning, namely, rewards or rewards given to motivate workers so that their work performance is high, is not permanent or will change from time to time ".

The results of the study support the empirical study of the research of Almomani (2017), and Mamdani (2016), where "incentives are an increase in salary that is 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 the company by taking advantage of the behavior of employees who tend to work improperly or not optimally ".

Based on the effect of incentives on the performance of crew vessel, it shows that giving incentives to employees makes the resulting performance very good for the company. Incentives are one of the main things that must be considered by the company. The morale of employees can also be caused by the size of the incentives received. If employees do not get incentives following the amount of sacrifice in work, then these employees tend to be lazy to work and not enthusiastic, so they end up working at will without adequate job satisfaction, which is what the employee expected. The form of the incentive payment is linked to performance, as a share of benefits for employees.

Managerial Implications

Improved employee performance in terms of salary satisfaction needs to be considered to benefits, the standard of living, years of service that has been owned, employee education level, and class. This has become the main policy standard so that new employees and existing employees will be able to understand the amount of the salary level they receive.

The right policy to improve employee performance is to make employees feel comfortable and happy so they can work enthusiastically. This will be very difficult to obtain if fact, employees get work results in the form of wages or salaries which sometimes feel less for employees who have more needs. Own allowances help employees to meet their daily needs and also have an impact on performance results in the company.

One of the phenomena due to unworthy salaries is the high frequency of employee turnover. Low salaries and a large workload will indeed make workers feel unappreciated and decide to resign as early as possible from the company. As a result, the stability of the company is also disrupted so that its performance is much worse than other companies that do not experience this problem. Even so, the salary given is too large, of course, the company will also suffer losses. Funds that should have been used for other sectors have had to be spent on salaried employees.

Salaries that are too large can also cause the expenditure figure to be greater than income. For companies that are still small, they sometimes even pay their employees below average to avoid this problem, even though employers pay their workers according to applicable standards. The existence of a standard salary is very necessary and will provide benefits for both employers and workers. With clear standards, potential conflicts that may arise due to conflicts between companies and workers will be reduced because everything must comply with the rules. Demonstrations ranging from anarchist workers to workers whose lives are less than decent can be nullified by a standard that is just right.

The existence of this standard also allows companies to be better able to manage their financial problems. Because, without a clear standard, instability can occur which results in

changes that occur from time to time because of the demands of the workers or the demands of the workers. This should be avoided so that a more stable climate is created to support advanced business activities.

Improved employee performance in terms of incentives, is based on financial and non-financial aspects, where the policy on giving incentives will be a very effective incentive for employees to improve their performance. Incentives for employees can encourage employee work motivation to be even better. That means, giving bonuses and incentives is not only beneficial for employees but will also benefit the company. Employee incentives are included in compensation. Compensation that is given well will have several positive effects on the company. Among them are the company will find it easier to find good quality employees, can spur employees to work harder and achieve glorious achievements. Other than that, It is also easier for companies to attract quality job applicants from existing job vacancies. Providing compensation will also make it easier for companies to carry out administrative and legal aspects and have an advantage over competitors or competitors.

Research Limitations

The limitation of this study is that it does not reveal the factors that affect employee performance from the managerial aspect. This is intended so that researchers concentrate more on the compensation sector provided by companies to employees. Another limitation is the tendency of biased data because each Crew Vessel employee has a different level of salary and incentives, where there is still a company policy on salary levels based on length of work.

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