

Design Analysis and Determination of Compensation in MSMEs (Case Study on PT. Galunggung Net Tasikmalaya)

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DATE	ABSTRACT
Accepted: Revised: Published:	<i>Industrial relations in human resource management require a fair and competitive compensation system to balance the interests of employees and employers. However, SMEs like PT. Galunggung Net Tasikmalaya often face challenges in implementing a compensation design that aligns with industry standards and labor regulations. This study aims to analyze the design and determination of compensation at PT. Galunggung Net to understand the challenges in ensuring internal equity and external competitiveness. This research employs a qualitative approach with a case study method, involving interviews with the company's owner and HR personnel. The findings indicate that the compensation system includes direct financial compensation (salaries, allowances, incentives), indirect financial compensation (insurance, facilities), and non-financial compensation (recognition, performance evaluation). However, there are gaps in salary benchmarking, non-compliance with minimum wage standards, and a lack of protection for freelance workers. To enhance fairness and competitiveness, PT. Galunggung Net should conduct benchmarking, refine its performance-based incentive system, and ensure compliance with labor regulations. This study provides insights for SMEs in designing sustainable compensation strategies to improve employee welfare and organizational stability.</i>
	KEYWORDS <i>Compensation; SMEs; internal equity; competitiveness; labor regulations</i>
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INTRODUCTION

Industrial relations are an important aspect of human resource management that focuses on employment relations and in particular on the relationship between employers and workers and employment issues arising from these relationships. This includes human behavior problems that are involved in the worker's reciprocal relationship with various situations, namely in his work, his colleagues, his boss and even the surrounding community. In other words, industrial relations serve to create a balance of interests between employers and workers through employment agreements, compensation systems and conflict resolution.

Compensation is one of the important aspects of human resource management (HR) which plays a significant role in supporting the company's operational and productivity sustainability.

According to Dessler, employee compensation is any form of payment or reward that is given to employees and arises from their work (Zunaida, Susetyo, & Hadjri, 2020). Compensation encompasses all forms of financial and non-financial rewards that employees receive in return for their contributions to the organization.

However, the implementation of a fair and competitive compensation system for MSMEs often encounters obstacles, especially in terms of alignment between internal justice and external competitiveness. Compensation management problems in Micro, Small, and Medium Enterprises (MSMEs) are often rooted in limited financial resources and a lack of a structured system (Juliana, Novitasari, Erdani, Carrisa, & Kartika, 2023). With limited budgets, many MSMEs struggle to offer competitive salaries or benefits, affecting their ability to attract and retain quality employees.

Many MSMEs do not have formal and transparent compensation policies, which can lead to dissatisfaction among employees regarding fairness and appreciation for their performance. In addition to internal factors, MSMEs also face external challenges such as labor regulations, competition with large companies that are able to offer more attractive compensation packages. A lack of understanding of labor regulations, such as minimum wages or mandatory benefits, can trigger legal risks and sanctions.

PT. Galunggung Net Tasikmalaya, as a representation of MSMEs in the technology sector, faces a major challenge in designing and establishing a competitive compensation system to attract and retain a quality workforce. Limited financial resources and lack of benchmarking against industry standards lead to imbalances in compensation structures, which have the potential to lead to employee dissatisfaction, high turnover, and decreased productivity. In addition, non-compliance with labor regulations, especially related to minimum wages and protections for freelancers, can pose legal risks and industrial conflicts that have an impact on labor stability.

Many MSMEs set compensation intuitively without using relevant data-based or benchmarking approaches. This has the potential to lead to inequities in the distribution of rewards, both internally and externally, affecting employee motivation and retention. PT. Galunggung Net Tasikmalaya, as one of the MSMEs engaged in technology and services, faces similar challenges in designing and determining compensation for its employees.

Providing the right compensation will have a positive effect on employees, because it is undeniable that compensation is the main goal for most employees who work within a company. Compensation will be appropriate when adjusted to labor market conditions in the external environment. In determining wages, there are several steps that need to be taken, including conducting a job analysis, conducting a job assessment associated with internal justice, conducting a reward survey, and finally determining the "price" of each job juxtaposed with the "price" of similar work elsewhere (Septiani et al., 2024).

Compensation design has an important role as a company's effort to retain its employees, according to Rachmawati in general, compensation design can be grouped into two, namely financial compensation and non-financial compensation (Septiani et al., 2024). Financial compensation can be given directly and indirectly, direct financial compensation such as salaries, wages, bonuses, commissions, profit sharing, share sharing. Meanwhile, indirect

compensation is such as health insurance, employment, pensions, out-of-hours payments such as holidays, leaves, holidays, and other office facilities.

Proper compensation will have a positive effect on employees, but in reality there are some common differences such as the mismatch between compensation and performance which says that the compensation provided is not in accordance with employee performance which can lead to dissatisfaction and decrease work motivation (Pandia, 2021); (Pandari, 2021); (Thalibana, 2022). Providing good and appropriate compensation can significantly increase employee productivity. Compensation includes salaries, incentives, and benefits that can meet employee needs, provide motivation, and create a sense of appreciation at work (Agustini, I., & Dewi, 2019); (Nuruzzaman, Chilyatul Baroroh, & Mia Audina, 2021). The compensation provided is not in accordance with and has a positive effect on the tasks given to employees.

In a technology-based industry, where the need for a workforce with specific skills is very high, suboptimal compensation designs can hinder a company's competitiveness in attracting the best talent. Therefore, an in-depth analysis of the design and process of determining compensation at PT. Galunggung Net is crucial to formulate a more fair, competitive, and sustainable strategy to improve workforce welfare and support company growth.

Based on the results of the various studies above, it was found that there is a lack of in-depth studies related to the application of compensation theories in the MSME sector, especially in the local context in Indonesia. Most previous research focused on large companies with adequate resources, so they have not been able to provide practical solutions for MSMEs that have limited budgets and access to information. This study seeks to fill this gap by providing a comprehensive and contextual analysis.

The purpose of this research is to analyze the design and determination of compensation at PT. Galunggung Net Tasikmalaya, focusing on identifying gaps between current practices and industry standards, as well as evaluating compliance with labor regulations. Additionally, this study aims to provide recommendations for improving the compensation system to enhance fairness, competitiveness, and sustainability for MSMEs. Through a qualitative approach, this research will explore the perspective of the owner of PT. Galunggung Net related to the process of designing and determining compensation compared to industry standards and labor regulations, including the challenges and obstacles faced in a fair and competitive compensation system. The results of the research are expected to make a significant contribution both theoretically and practically to how MSMEs can manage compensation effectively.

METHOD

This study uses a qualitative approach with a case study method. Qualitative methodology is one of the research procedures that produces descriptive data from people and observable behaviors. The case study method is a type of qualitative research where researchers conduct an in-depth exploration of events, processes, and activities of one or more people (Sugiyono, 2017). There are four types of data collection strategies in qualitative research, namely qualitative observation, qualitative interviews, collecting qualitative documents, and qualitative audio and video materials (Creswell, 2016). This study uses data triangulation as a

data collection technique with informants and subjects in this study including owners and HRD at PT. Galunggung Net Tasikmalaya. The collected data were analyzed using thematic analysis technique (Braun & Clarke, 2006) through several stages: data familiarization, coding, theme development, theme review, and interpretation of results. This analytical process aims to identify patterns related to compensation practices, gaps with industry standards, and compliance with labor regulations. The study adhered to ethical considerations by maintaining respondent confidentiality and obtaining informant consent. This combined methodological approach ensures systematic examination of compensation design while maintaining the richness of qualitative data, providing both academic and practical contributions to compensation management in Indonesian MSMEs. The findings are expected to offer actionable insights for PT. Galunggung Net and similar MSMEs to enhance their compensation systems while balancing financial capabilities and regulatory requirements.

RESULTS AND DISCUSSION

Compensation design at PT. Lakeside Lakes

Compensation design is a crucial element in a human resource management strategy because it affects employee motivation, retention, and performance. According to (Martocchio, 2017), effective compensation design must pay attention to internal and external fairness, company affordability, and competitiveness in the labor market. Fair and competitive compensation will increase employee loyalty as well as drive higher productivity. The compensation system should also reflect the principles of equity and performance-based incentives, so that employees feel valued according to their contribution to the Company (Milkovich, Newman, Gerhart, & B, 2019).

Based on the results of an interview with PT. Galunggung Net Tasikmalaya, the compensation system implemented includes direct financial compensation, indirect finance, and non-financial compensation. Direct financial compensation at PT. Galunggung Net consists of basic salary, benefits, and performance-based incentives. Employees continue to receive a basic salary of Rp. 2,000,000, with an amount that depends on their position. This structure reflects the wage differentiation between higher and lower positions. In addition to the basic salary, the company also provides various benefits such as electricity allowances, transportation, positions, meal allowances, overtime, credit money, and commissions. This allowance aims to improve the welfare of employees as well as support their needs during work.

In addition to benefits, companies implement performance-based incentives for employees who make a significant contribution to the company's profits. The amount of this incentive is determined based on the percentage of contributions given, so that the greater the achievement of an employee, the greater the additional compensation obtained. This scheme is intended to increase employee productivity and motivation so that they are more proactive in achieving the targets set by the company.

Unlike permanent employees, freelancers at PT. Galunggung Net only receives honorarium without allowances or social security. Workers with certain technical skills, such as technicians tasked with climbing high towers, are paid based on the work completed, without any additional protection from the company. This system shows that the employment

relationship with freelancers is contractual, so the company has no obligation to provide benefits or guarantees as provided to permanent employees.

The direct financial compensation system implemented by PT. Galunggung Net reflects the basic principles in human resource management, where compensation must be fair and competitive in order to increase employee motivation and performance. Effective compensation must take into account internal fairness (salary differences based on position and responsibility) as well as external fairness (conformity with industry standards and labor regulations) (Milkovich, Newman, Gerhart, & B, 2019). In practice, PT. Galunggung Net has implemented a wage differentiation structure based on position and provides various additional benefits to improve employee welfare. However, when compared to industry standards, the basic salary of Rp. 2,000,000 given is still below the Tasikmalaya City Minimum Wage (UMK) in 2025 of Rp. 2,801,962.82 (Decree of the Governor of West Java No. 561.7/Kep.798-Kesra/2024).

The provision of performance-based incentives at PT. Galunggung Net is in line with the Expectancy Theory which states that workers will be more motivated if they are confident that the effort they make will result in a deserved reward. Although PT. Galunggung Net has implemented a contribution-based incentive system to the company's profits, interviews show that the amount of incentives is still determined subjectively without a well-documented mechanism. This has the potential to cause dissatisfaction among employees who feel that their contributions have not been assessed objectively. Therefore, a more transparent and data-based evaluation system is needed so that incentives can be given fairly and in accordance with the achievements of each employee.

From a regulatory perspective, the compensation given to freelancers at PT. Galunggung Net has the potential to violate Government Regulation (PP) No. 35 of 2021 concerning Fixed-Time Work Agreements (PKWT), which requires the provision of compensation for contract workers at the end of their employment period. In addition, based on Permenaker No. 5 of 2021, freelancers are also entitled to work accident insurance and death insurance if they work in high-risk conditions, such as technicians who are tasked with climbing high towers. As per Sari and Hadi's research, social guarantees for workers can increase labor instability, job satisfaction, and workers' loyalty to the company (Waruwu, Waruwu, Zega, & Hulu, 2024). Therefore, PT. Galunggung Net needs to consider a protection scheme for freelancers, either through minimal insurance or more competitive project-based compensation.

In addition to salaries and benefits, PT. Galunggung Net also provides indirect financial compensation in the form of health insurance, work accident insurance, and transportation facilities. This compensation aims to provide additional protection for permanent employees, especially in terms of occupational health and safety. With insurance, employees can feel safer in carrying out their duties without worrying about the risk of work accidents or high health costs. In addition, the transportation facilities provided help to improve comfort and efficiency in daily work mobility.

However, this policy does not apply to freelancers working for companies. They do not get the same protection even though some of them have high-risk jobs, such as technicians who have to work at altitudes or hazardous environments. The absence of insurance or protection

for freelancers can create uncertainty for the workforce and increase the risk of work without financial guarantees. In the long run, these conditions can lead to instability in the workforce and increase the likelihood of worker turnover as they prefer other companies that offer better protection.

When compared to labor regulations, this policy has the potential to be inconsistent with applicable regulations. Based on Government Regulation (PP) No. 36 of 2021 concerning Wages, every company in Indonesia is required to provide social security for its workers, both in the form of BPJS Kesehatan and BPJS Employment. By not providing protection for freelancers, PT. Galunggung Net may face the risk of non-compliance with regulations that require companies to ensure the well-being of all their workforce, including contract or freelance workers who work in hazardous conditions.

Social security plays a role in improving welfare and reducing employee retention (Waruwu, Waruwu, Zega, & Hulu, 2024). Companies that provide better protection for their workforce tend to have lower turnover rates and higher loyalty rates. In other words, in addition to meeting regulatory compliance aspects, providing insurance and employment protection to all workers, including freelancers, can increase workforce stability and reduce costs incurred due to high employee turnover. Therefore, PT. Galunggung Net needs to consider more inclusive policies in providing workforce protection to improve welfare and maintain a competent workforce.

In addition to financial compensation, PT. Galunggung Net also provides non-financial compensation that includes achievement-based awards, clarity of job descriptions, and a performance evaluation system through daily worksheets and monthly reports. Awards are given to employees who have successfully achieved certain targets as a form of appreciation for their contribution to the company. In addition, a clear job description is provided from the beginning of the tenure to ensure that each employee understands their duties and responsibilities well. Routine evaluation through work reports is also carried out as a performance measurement mechanism that can help in making decisions related to employee promotion or development.

However, this non-financial compensation system still has weaknesses, especially in terms of career development and work-life balance. When compared to Herzberg's Two-Factor Theory, the non-financial compensation provided by PT. Galunggung Net focuses more on hygiene factors such as job descriptions and job evaluations, but it is not enough to provide motivators such as training programs and career development opportunities that can increase employee satisfaction and loyalty. The results of the study show that education and training have a positive impact on employee performance (Amaliyah, 2022) (Amaliyah, 2024). Robbins and Judge show that management-supported training tends to have a greater impact on employee performance and job satisfaction (Pettalongi, Gintulangi, Harahap, & Safitri, 2024). The absence of skills development programs can result in stagnation in employees' professional growth, which in the long run can have an impact on decreased motivation and higher turnover rates.

From a regulatory perspective, the Regulation of the Minister of Manpower No. 8 of 2022 concerning Competency-Based Learning mandates that companies need to provide training for their workers to improve skills and competitiveness in the world of work. If PT.

Galunggung Net does not have a clear policy related to career development and training, this can reduce the competitiveness of the workforce in the company and have an impact on the difficulty in retaining the best talent. Therefore, companies need to consider developing technical and soft skills training programs to improve employees' skills, while creating a more dynamic work environment and supporting their professional growth.

The process of determining compensation at PT. Lakeside Lakes

The determination of compensation at PT. Galunggung Net can be analyzed using four stages according to Siagian (2015), namely (1) salary survey, (2) job evaluation, (3) job grouping and position ranking, and (4) price determination of each rank and output correction. In the aspect of salary surveys, the company does not explicitly benchmark against industry standards, so that the basic salary of Rp. 2,000,000 given to permanent employees is still below the 2025 Tasikmalaya City MSE of Rp. 2,801,962.82 (Decree of the Governor of West Java No. 561.7/Kep.798-Kesra/2024). This has the potential to violate labor regulations, as stipulated in Government Regulation No. 36 of 2021 concerning Wages, which requires companies to pay salaries according to minimum standards. Studies confirm that salary benchmarking is important to ensure the competitiveness of the workforce (Milkovich, Newman, Gerhart, & B, 2019). In addition, in the job evaluation stage, the company has a job description for each position, but this document is not clearly documented. This is contrary to Permenaker No. 1 of 2017 concerning Wage Structure and Scale, which requires companies to have a job evaluation system to ensure fairness in the provision of compensation.

In the aspect of job grouping and position ranking, PT. Galunggung Net has differentiated compensation based on position, with additional benefits such as transportation allowances and performance-based incentives. However, there is a gap in the treatment of freelancers, who only receive honorariums without benefits or social security, even though they have high-risk jobs such as technicians in charge of climbing towers. According to Adams' Equity Theory, inequity in compensation can reduce motivation and increase employee turnover rates. In addition, regulations such as Government Regulation No. 35 of 2021 concerning Fixed-Time Work Agreements (PKWT) require companies to compensate freelancers after the contract ends, while Permenaker No. 5 of 2021 stipulates that high-risk workers are entitled to work accident insurance.

The last stage, namely the determination of the price of each rating and the correction of output, can be seen in the performance-based incentive scheme at PT. Galunggung Net, where employees who contribute more to the company's profits get additional compensation. However, this system is still less transparent, because there is no clear evaluation mechanism regarding the determination of the amount of incentives. Based on Vroom's Expectation Theory, employees will be more motivated if they are confident that the effort made will result in a commensurate reward. If the company does not have a transparent incentive system, then employees may feel that their contributions are not well appreciated.

Robbins, Judge, Millett, & Boyle (2021) in Organizational Behavior also emphasized that transparency in the compensation system is essential for improving motivation and job

satisfaction. Therefore, PT. Galunggung Net needs to conduct salary benchmarking, clarify the structure of job evaluations and incentive schemes, and ensure that the compensation system reflects fairness and compliance with regulations. These measures will help companies improve competitiveness, employee retention, and compliance with applicable labor regulations.

Key challenges in designing a fair and competitive compensation system

There are several challenges in its implementation, especially in adjusting to industry standards and labor regulations. In addition, companies do not yet have a clear benchmarking strategy in determining salaries and benefits. This can lead to an imbalance in compensation structures, potentially impacting employee satisfaction and retention. To ensure that the compensation design at PT. Galunggung Net is in accordance with theory and best practices, there is a need for a more transparent and data-based evaluation of compensation policies.

One of the main challenges in the compensation design of PT. Galunggung Net is the company's financial limitations, which causes the salary and benefits provided to depend on the financial condition of the organization. This is in line with the Ability to Pay Theory put forward by Dunlop (1957), where companies tend to adjust wage levels to their financial capacity. While this approach can help maintain a company's financial stability, budget constraints often hinder the provision of competitive compensation. A study by Milkovich & Newman (2019) confirms that companies that only set salaries based on financial ability without considering market standards risk having difficulty attracting and retaining top talent. Furthermore, regulations such as Government Regulation No. 36 of 2021 concerning Wages stipulate that every company is required to pay a salary at least in accordance with the applicable minimum wage, so that the company's financial condition cannot be used as an excuse to pay salaries below the standards that have been set.

In addition to financial limitations, PT. Galunggung Net also faces challenges in the lack of industry benchmarking, which means that the company has not conducted compensation comparisons with other companies in the same sector. Salary benchmarking is essential to ensure the competitiveness of the workforce, as described in Adams' Theory of Equity, which states that employees compare their compensation with other workers in the same industry. If they feel they are paid less, then this can lead to dissatisfaction and lower work motivation. Research by Gerhart & Rynes (2004) shows that organizations that do not benchmark salaries tend to have higher turnover rates because employees seek more lucrative opportunities elsewhere. From a legal perspective, Permenaker No. 1 of 2017 concerning Wage Structure and Scale requires companies to have a job evaluation system that reflects industry standards. By not benchmarking, PT. Galunggung Net risks creating a wage gap that can have an impact on the level of job satisfaction and retention.

The lack of protection for freelancers is also a serious challenge in the design of compensation at PT. Galunggung Net, mainly because they don't get social security despite having high-risk jobs. According to Doeringer & Piore's Dual Labor Market Theory, freelancers are often included in the secondary labor market, which is characterized by low compensation and lack of employment protection (Klimczuk & Klimczuk, 2016). Workers who do not receive social security can affect employee welfare and retention (Waruwu, Waruwu,

Zega, & Hulu, 2024). These conditions can increase stress and higher economic instability, which can ultimately affect their productivity.

From a regulatory perspective, Government Regulation No. 35 of 2021 concerning Fixed-Time Work Agreements (PKWT) requires companies to provide compensation to contract workers when their contracts end, while Permenaker No. 5 of 2021 stipulates that workers with high-risk jobs are entitled to work accident insurance. In addition, the lack of employee development programs is also an obstacle, because without a training and development system, employees have limitations in improving their skills and career paths. Robbins & Judge (2021) in *Organizational Behavior* affirm that skill development and training are essential in improving job satisfaction and employee retention. Therefore, PT. Galunggung Net needs to consider strengthening labor protection policies and providing systematic training programs to create a more qualified and competitive workforce.

CONCLUSION

Compensation design at PT. Galunggung Net Tasikmalaya includes direct, indirect, and non-financial financial compensation, but still faces challenges in its implementation. Companies have implemented basic salaries, benefits, and performance-based incentives, but there are still gaps in compensation structures, especially for freelancers who do not receive social protection. In addition, salary benchmarking has not been carried out optimally, so there is a risk of non-compliance with industry standards and labor regulations. The compensation determination process in companies still needs to be improved in terms of transparency and fairness internally and externally. Despite the differentiation of compensation by position, the performance-based incentive system is still subjective without a clear evaluation mechanism. In addition, freelancers who work in high-risk conditions do not receive social security in accordance with applicable regulations. Therefore, companies need to improve the structure of job evaluation, salary benchmarking, and ensuring compliance with labor regulations. The main challenge in the design of the compensation system of PT. Galunggung Net includes financial limitations, lack of industry benchmarking, and lack of protection for freelancers. Without a fairer and more competitive compensation policy, companies risk experiencing high turnover rates and difficulties in attracting quality workers. Therefore, companies need to develop a more sustainable compensation strategy by considering the balance between financial capabilities, industry competitiveness, and compliance with labor regulations.

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