Incentives For Workers as Intervening Variables on The National and Political Unity Agency (KESBANGPOL) Simalungun Regency

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Abstract: This study aims to determine the effect of emotional intelligence and work motivation on employee performance with incentives as intervening variables (Case Study on National and Political Unity Agency Employees, Simalungun Regency, Pematang Siantar City). The research method used is the quantitative data method. Data collection in this study was carried out by distributing questionnaires (questionnaires) to respondents. The results of this study are 1) The emotional intelligence (X1) variable has a positive and statistically significant effect on incentives (Z).2) The Variable Work Motivation (X2) has no positive or significant effect on Incentives (Z).3) Emotional intelligence (X1) has a significant effect on employee performance (Y). 4) Work Motivation (X2) has a significant effect on Employee Performance (Y). 5) Incentives (Z) have a significant effect on employee performance (Y). 6) The incentive (Z) is an intervening variable that mediates the effect of emotional intelligence (X1) on employee performance (Y).7 Incentive (Z) is an intervening variable that mediates the effect of work motivation (X2) on employee performance (Y). This shows that emotional intelligence (X1) and work motivation (X2) can explain the incentive (Z) of 88.9%. This shows that the Incentive (Z) Emotional Intelligence (X1) and Work Motivation (X2) can explain Employee Performance (Y) by 65.2%. The author suggests that human resources or employees should prioritize the quality of emotional intelligence in addition to their intellectual intelligence so that there is a balance in terms of achieving good performance. In order for employees' work motivation to increase, the National Unity and Political Agency of Simalungun Regency Pematang Siantar City should increase the level of persistence of employees by paying attention and developing skills in order to advance the agency and improve employee performance. The incentive compensation system that is implemented should generate benefits for both parties, namely the National Unity and Political Agency of Simalungun Regency, Pematang Siantar City, as the provider of incentive compensation, and employees.

Keywords: Emotional Intelligence, Work Motivation, Incentives, Employee Performance

Introduction

Employee performance in general is an embodiment of the work carried out by employees, which is usually used as a basis or reference for evaluating employees within an organization, company, or agency. Good performance is a step towards achieving organizational goals. Therefore, performance is also a determining tool in achieving...
organizational goals, so efforts need to be made to improve employee performance. In order to improve employee performance, it is important to pay attention to the needs of employees, as well as the formation of a good and coordinated organization in the workplace.

Suriansyah (2015) states that employee performance is the result of work over a certain period compared to various possibilities, for example, standards, targets, or criteria that have been mutually agreed upon. Suriansyah (2015) says that performance is the result of work achieved by an employee in carrying out tasks with the responsibilities given to him.

In this performance report, the performance measurement carried out is the measurement of the achievement of employee performance targets and performance indicators of strategic targets set out in the Performance Agreement document of the National Unity and Political Agency of Simalungun Regency, Pematang Siantar City. The measurement method used is a simple measurement method by comparing performance targets with the realization of employee performance indicators of strategic target performance. The results of the measurement and achievement of the performance indicators are used to assess the success or failure of achieving strategic targets in order to realize the vision and mission of the National Unity and Political Agency of Simalungun Regency, Pematang Siantar City, as well as an analysis of the causes of success or failure in achieving the set performance indicator targets. The success or failure of meeting strategic goals is measured by how well the relevant strategic target group of performance indicators are done.

The results of measuring the achievement of the performance indicator targets for 3 (three) strategic targets set out in the Performance Agreement of the National Unity and Political Agency of Simalungun Regency, Pematang Siantar City in 2021 can be seen in Table 1.1.

**Table 1.**

**Employee Performance Measurement At Kesbangpol of Simalungun Regency, Pematang Siantar City in 2021**

| No | Strategic Target | Performance Indicator | Target | Realization | Achievements |
|----|------------------|------------------------|--------|-------------|--------------|
| 1  | Implementation of administrative support services | Percentage of Coverage of Office Administration Services | 70%  | 70% | 75% |
| 2  | Increased Resources for Apparatus | Increased Apparatus Resource Capacity Ratio | 75%  | 75% | 75% |
| 3  | Increased security and order in the environment as well as early prevention of conflict | Number of Activities for Early Detection and Early Conflict Prevention | 72%  | 72% | 75% |
In achieving strategic target 1, namely the implementation of administrative support services to employees and the public, with a target percentage of service improvement of 70% and a realization of 70%, this means that the target and realization have not been achieved in achieving this target due to the decreasing awareness of apparatus resources providing services to the community.

Emotional intelligence (EQ) is a person’s ability to regulate their emotional life, maintain emotional harmony and express it through self-awareness skills, self-control, self-motivation, empathy and social skills (Goleman, 2002). Individuals who have a good level of emotional intelligence can become more skilled at calming themselves down quickly, more skilled at focusing attention, better at relating to others, more intelligent, more receptive to feelings, and have more experience in solving problems by themselves (Misnawati, 2016). While individuals with low levels of emotional intelligence will not be able to control their emotions, when someone is faced with a problem, the individual will experience stress because they feel unable to make decisions (Yashinta & Ariyanti, 2015).

The basic skills of emotional intelligence cannot be acquired suddenly, but require a process of learning, and the environment that shapes emotional intelligence has a large influence. There are several things that can be done to develop emotional intelligence in learning, namely: (1) providing a conducive environment; (2) creating a democratic learning climate; (3) developing an attitude of empathy and feeling what the students are feeling; (4) helping students find solutions to every problem they face; (5) involving students optimally in learning, both physically, socially, and emotionally; (6) responding to each student’s behavior positively, and avoiding negative responses; (7) being a role model in enforcing rules and discipline in learning; and (8) giving freedom to think creatively and actively participate.

Motivation is a very important thing to consider as a company if you want every employee to be able to contribute positively to the achievement of company goals, because with motivation, an employee will have a high spirit in carrying out their duties and responsibilities. The importance of motivation is because motivation is the thing that causes, distributes, and supports human behavior so that they are willing to work hard and enthusiastically to achieve optimal results. While work motivation is a driving factor or driving force for employees in a company, it can spur employees to work hard so as to increase employee productivity and will affect the achievement of agency goals.

Work motivation is something that every individual requires in order to achieve the goal or target that they have set for themselves in their job. Work motivation makes each individual become enthusiastic or have the urge to influence each other at work. In accordance with Hasibuan’s opinion (2009) motivation is important because it is what causes, distributes, and supports human behavior.
so that they want to work hard and enthusiastically achieve optimal results.

The phenomenon that there are still employees at work experiencing a decrease in work motivation or low work motivation can be indicated by a decrease in employee performance, the low work motivation of an employee with his work. The work motivation is a driving force for someone to behave and work diligently and well in accordance with the duties and obligations that have been given to him and is a very important emotional energy for a new job.

### Table 2.
#### Pre-Research Results on Work Motivation

| Question                                                                 | Respondent's Answer | Percentage of Answers |
|-------------------------------------------------------------------------|---------------------|-----------------------|
| Is there a sense of security and comfort at work?                       | YES: 14, NO: 16     | YES: 47%, NO: 53%     |
| Do the duties and responsibilities exceed capacity                      | YES: 17, NO: 13     | YES: 57%, NO: 43%     |
| Do the duties and responsibilities exceed the capacity of the position  | YES: 15, NO: 15     | YES: 50%, NO: 50%     |
| Does the workload tend to affect the employee's physical condition      | YES: 16, NO: 14     | YES: 53%, NO: 47%     |

Source: Data Processed Pre Survey 2021

To find out the extent to which work motivation has an influence on employee performance, the researchers conducted a pre-survey of 30 respondents with various questions related to work motivation, as shown in Table 1.2, as the results of the distribution of pre-research questionnaires on work motivation.

An incentive is a form of compensation that is directly linked to the level of performance of an employee. Allowances and welfare improvements are another type of compensation that almost every company provides to its employees, despite the fact that the types and programs of service provided by each agency differ. These are given not based on employee performance, but on the fact that employees are also human beings with many talents. the need to live and work better. Employees and their families will find it very important and useful that the company gives them money in order to meet their needs.

The development of the total incentive costs of the Kesbangpol Agency, Simalungun Regency, from 2017 to 2021 can be seen in Table 1.3 below:

### Table 3.
#### Fluctuation of Total Incentive Costs for the Kesbangpol Agency, Simalungun Regency, Pematang Siantar City 2016-2020

| Year | Total Incentive Costs  |
|------|-------------------------|
| 2017 | Rp. 105,581,000         |
| 2018 | Rp. 115,361,000         |
| 2019 | Rp. 125,560,000         |
| 2020 | Rp. 115,137,000         |
| 2021 | Rp. 100,278,000         |

Source: Kesbangpol Simalungun Regency,

The provision of bonuses and incentives is also a form of agency effort in improving the welfare of each employee for the work done. Although it is not mandatory for every agency, this method
can be an agency innovation in improving the performance of each employee. In addition, this method can also bring in qualified candidates because of their interest in working for the agency and the compensation benefits provided.

**Employee Performance**

Public servants (PNS) are located as elements of the state apparatus whose duty is to provide services to the community in a professional, honest, fair, and equitable manner in carrying out state, government, and development tasks. According to Article 1 (a) of Law No. 8 of 2019 concerning the Basics of Employment, what is meant by "state officials" are those who, after fulfilling the requirements specified in the applicable laws and regulations, are appointed by the competent authority and assigned tasks in a state office or assigned tasks by the state. Other determined based on a statutory regulation and paid according to the applicable statutory regulations.

Mangkunegara (2011) states that employee performance is the result of the quality and quantity of work carried out by an employee in carrying out his duties in accordance with the responsibilities given to him. Simamora (2002) explains that if performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in an effort to achieve the goals of the organization concerned, legally, not violating the law, and in accordance with morals and ethics. Wibasuri (2011:44) states that performance is the appearance of work results in quantity and quality. Performance can be in the form of individual or group work performances. Individual performance is the basis of organizational performance.

**Emotional Intelligence**

Shapiro (2012) states that emotional intelligence is a subset of social intelligence that involves the ability to monitor feelings and emotions both in oneself and in others, sort through them all, and use this information to develop thoughts and actions.

According to Bar-On et al. (2012), emotional intelligence is defined as a set of personal, emotional, and social abilities that affect a person’s ability to succeed in overcoming environmental demands and pressures (Sumiyarsih et al. 2012). Martha Bethania (2013) states that emotional intelligence is defined as the ability to regulate one’s own feelings and emotions and to distinguish and use this information to direct one’s thoughts and actions.

**Work motivation**

Ngalim Purwanto (2006) argues that motivation refers to a process of influencing individual choices towards various forms of desired activity. Then John P. Campbell et al. suggested that motivation includes the direction or purpose of behavior, response strength, and persistence of behavior. In addition, the term includes a number of concepts such as drive, need, incentive, reward, reinforcement, goal setting, expectation, and so on.

According to Robbert Heller in Wibowo (2014), work motivation is the desire to act. Everyone can be motivated by several different forces. Work motivation is the result of a collection of internal and external forces that cause the
job to choose the appropriate course of action and use certain behaviors. Robbins and Judge in Wibowo (2014) say that work motivation is often linked to goals. Organizational goals, on the other hand, include work-related behavior.

**Incentive**

Hasibuan (2013) argues that the notion of incentives is additional remuneration given to certain employees whose achievements are above standard achievements. This incentive is a tool used by supporters of the fair principle in providing compensation. Sofyandi (2008) suggests that incentives are a form of direct compensation. Incentives are direct rewards paid to employees because their performance exceeds the specified standards.

According to Sirait (2006), an incentive is something that encourages or has a tendency to stimulate an activity. Incentives are the motivations and rewards that are created to improve production. As Mangkunegara (2011) says, the idea of incentives is money that is given to employees by their bosses so that they work hard and reach their goals for the company. This is an acknowledgment of their work and their contributions to the company.

**Method**

This research uses quantitative research methods. Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to examine certain populations or samples. Data collection using research instruments and data analysis is quantitative or statistical, with the aim of testing predetermined hypotheses (Sugiyono, 2014). The data is then analyzed by a statistical analysis method. The data collected includes two independent variables, namely emotional intelligence (X1) and work motivation (X2), and one dependent variable, namely employee performance (Y), with one moderating variable, namely incentives (Z).

Data collection in this study was carried out by distributing questionnaires (questionnaires) to respondents. A questionnaire is a data collection technique that is done by giving a set of questions or written statements to respondents to be answered (Sugiyono, 2014). Questionnaires are an efficient data collection technique if the researcher knows with certainty the variables to be measured and what to expect from the respondents. The questionnaire distributed contained questions about emotional intelligence, work motivation, incentives, and employee performance.

This research uses a quantitative method, and in this study, multiple linear regression models are used. A multiple linear regression model is a statistical test model that aims to analyze the effect of the independent variable on the dependent variable. The equations that can be arranged in this study are as follows:

\[ Y = \beta_1.X1 + \beta_2.X2 + Z + e \]

The data analysis technique used in this research is multiple linear regression analysis. A multiple linear regression analysis model is used to explain the relationship and how much influence the independent variables have on the dependent variable. Multiple linear
regression analysis in this study was used to determine the effect of emotional intelligence and work motivation on employee performance with incentives as intervening variables (Case Study on National and Political Unity Agency Employees, Simalungun Regency, Pematang Siantar City).

Results and Discussions

The results were then tested using the classical assumption test in order to get good results. Following the classical assumption test, the data were analyzed using multiple linear regression analysis techniques, and the hypothesis was tested to see how the dependent variable affected the independent variable and to determine the coefficient of determination to see how much the independent variable contributed to the dependent variable.

The Classical Assumption Test of Equation 1

A classical assumption test will be carried out before testing the hypothesis in this study. The classical assumption test consists of a normality test, a multicollinearity test, and a heteroscedasticity test.

A normality test

A normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2016). Testing the normality of the data can be done using two methods: graphs and statistics. The normality test of the graph method uses a normal probability plot, while the statistical method normality test uses the one-sample Kolmogorov-Smirnov Test.

![Figure 1. Normal P Plot](image)

When plotting residual data, the line that describes the actual data will follow the diagonal line if the distribution of residual data is normal (Ghozali, 2016).

Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. The multicollinearity test in this study is seen from the tolerance value or variance inflation factor (VIF).

| Model                      | Collinearity Statistics | Tolerance | VIF |
|----------------------------|-------------------------|-----------|-----|
| I (Constant)               |                         |           |     |
| Emotional Intelligence X1  | 1.000                   | 1.000     |     |
| Work Motivation X2         | 1.000                   | 1.000     |     |

Source: Data processed from attachment (2021)

It is known that the tolerance value of emotional intelligence (X1) is 1,000 and work motivation (X2) is 1,000, all of which are greater than 0.10, while the VIF value of emotional intelligence (X1) is 1,000 and work motivation (X2) is 1,000, all of which are smaller than 10. Based on the calculation results above, it can be seen that the tolerance value of all independent variables is greater than 0.10 and the VIF
value of all independent variables is also smaller than 5, meaning that there is no correlation symptom in the independent variables. Consequently, it can be said that there is no sign of multicollinearity in the regression model.

### Heteroscedasticity Test

The heteroscedasticity test aims to test whether, from the regression model, there is an inequality of variance from the residuals of one observation to another observation. A good regression model is one with homoscedasticity or no heteroscedasticity. This can be seen in the probability of significance above the 5% level (Ghozali, 2016).

| Model | Coefficients | Unstandardized Coefficients |
|-------|--------------|-----------------------------|
|        |              |                             |
| (Constant) | 1.769 | 1.380 |
| Emotional_Intelligence_X1 | 0.695 | 0.493 |
| Work_Motivation_X2 | 1.068 | 0.295 |

a. Dependent Variable: abs_Res1
Source: Data processed from attachment (2021)

Based on the above test, the significance value of emotional intelligence (X1) is greater than 0.05 (5%), which is 0.493, and the significance value of work motivation (X2) is greater than 0.05 (5%), which is 0.295. Then there is no indication of heteroscedasticity.

### Multiple Linear Regression Analysis

Multiple linear regression testing explains the magnitude of the role of Emotional Intelligence (X1) and Work Motivation (X2) on Incentives (Z).

**Table 6. Multiple Linear Regression Results**

| Model | B | Std. Error |
|-------|---|------------|
| (Constant) | 0.829 | 1.380 |
| Emotional_Intelligence_X1 | 0.741 | 0.048 |
| Work_Motivation_X2 | 0.023 | 0.048 |

a. Dependent Variable: Incentive_Z
Source: Data processed from attachment (2021)

Based on these results, the multiple linear regression equation has the formulation: $Z = a + b_1X_1 + b_2X_2 + \varepsilon$, so that the equation is obtained: $Z = 0.829 + 0.741X_1 + 0.023X_2 + \varepsilon$.

### Determination Test

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. The greater the value of the coefficient of determination, the greater the ability of the independent variable to explain the dependent variable. If the determination (R2) is getting bigger (closer to 1), it can be said that the influence of the X variable is large on the Incentive (Z).

**Table 7. Determination Test**

| Model | R | R Square | Adjusted R Square |
|-------|---|----------|------------------|
| 1     | 0.947a | 0.897 | 0.889 |

a. Predictors: (Constant), Work_Motivation_X2, Emotional_Intelligence_X1
b. Dependent Variable: Incentive_Z
Source: Data processed from attachment (2021)

Based on the table above, it can be seen that the adjusted R square value is 0.889 or 88.9%. This shows that Emotional Intelligence (X1) and Work Motivation (X2) can explain the Incentive (Z) of 88.9%, the remaining 11.1% (100% -
88.9%) is explained by other variables outside this research mode.

**Classical Assumption Test Equation II**

A classical assumption test will be carried out before testing the hypothesis in this study. The classical assumption test consists of a normality test, a multicollinearity test, and a heteroscedasticity test.

**Normality test**

Normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2016). Testing the normality of the data can be done using two methods: graphs and statistics. The normality test of the graph method uses a normal probability plot, while the statistical method normality test uses the one-sample Kolmogorov-Smirnov Test.

![Normal P-P Plot of Regression Standardized Residual](image)

**Figure 2. Normal P Plot**

Data that is normally distributed will form a straight diagonal line and plotting residual data will be compared with a diagonal line, if the distribution of residual data is normal, the line that describes the actual data will follow the diagonal line (Ghozali, 2016).

**Multicollinearity Test**

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. The multicollinearity test in this study is seen from the tolerance value or variance inflation factor (VIF).

**Table 8. Multicollinearity Test Results**

| Model | Coefficients | Collinearity Statistics |
|-------|--------------|-------------------------|
| I (Constant) | | |
| Emotional Intelligence X1 | 0.103 | 9.700 |
| Work Motivation X2 | 0.992 | 1.009 |
| Incentive Z | 0.103 | 9.705 |

a. Dependent Variable: Employee_performance_Y

Source: Data processed from attachment (2021)

It is known that the tolerance value of Emotional Intelligence (X1) is 0.103, Work Motivation (X2) is 0.992 and Incentive (Z) is 0.103, all of which are greater than 0.10, while the VIF value of Emotional Intelligence (X1) is 9.700, Work Motivation (X2) is 1.009, Incentive (Z) is 9.705, all of which are smaller than 10. Based on the above calculation results, it can be seen that the tolerance value of all independent variables is greater than 0.10 and the VIF value of all independent variables is also smaller than 5, meaning that there are no symptoms of correlation in the independent variables. Consequently, it can be said that there is no sign of multicollinearity in the regression model.

**Heteroscedasticity Test**

The heteroscedasticity test aims to test whether, from the regression model, there is an inequality of variance from the residuals of one observation to another.
observation. A good regression model is one with homoscedasticity or no heteroscedasticity. This can be seen in the probability of significance above the 5% level (Ghozali, 2016).

Table 9. Heteroscedasticity Test Results

| Model              | t     | Sig. |
|--------------------|-------|------|
| (Constant)         | -0.693 | 0.494 |
| Emotional_Intelligence_X1 | 0.293 | 0.772 |
| Wok_Motivation_X2  | 0.539 | 0.595 |
| Incentive_Z        | 0.478 | 0.637 |

a. Dependent Variable: abs_Res

Source: Data processed from attachment (2021)

Based on the above test, the significance value of Emotional Intelligence (X1) is greater than 0.05 (5%) which is 0.772, the test of the significance value of Work Motivation (X2) is greater than 0.05 (5%) which is 0.595, and the test of the significance value of Incentives (Z) is greater than 0.05 (5%) which is 0.637, then there is no indication of heteroscedasticity.

Multiple Linear Regression Analysis

Multiple linear regression testing explains the magnitude of the role of Emotional Intelligence (X1), Work Motivation (X2) and Incentives (Z) on Employee Performance (Y).

Table 10. Multiple Linear Regression Results

| Model                         | Unstandardized Coefficients |
|-------------------------------|----------------------------|
| Model                         | B    | Std. Error |
| (Constant)                    | 5.640 | 2.504 |
| Emotional_Intelligence_X1     | 1.424 | 0.271 |
| Wok_Motivation_X2             | 0.222 | 0.087 |
| Incentive_Z                   | 1.168 | 0.347 |

a. Dependent Variable: Employee_Performance_Y

Source: Data processed from attachment (2021)

Based on these results, the multiple linear regression equation has the formulation: \( Y = a + b_1 X_1 + b_2 X_2 + b_3 Z + \varepsilon \), so that the equation is obtained: \( Y = 5.640 + 1.424 X_1 + 0.222 X_2 + 1.168 Z + \varepsilon \).

Determination Test

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. The greater the value of the coefficient of determination, the greater the ability of the independent variable to explain the dependent variable. If the determination (R2) is getting bigger (closer to 1), it can be said that the influence of variable X is large on Employee Performance (Y).

Table 11. Determination Test

| Model | R   | R Square | Adjusted R Square |
|-------|-----|----------|------------------|
| 1     | 0.830 | 0.688   | 0.652 |

a. Predictors: (Constant), Incentive_Z, Wok_Motivation_X2, Emotional_Intelligence_X1
b. Dependent Variable: Employee_Performance_Y

Source: Data processed from attachment (2021)

It is known that the adjusted R square value is 0.652, or 65.2%. This shows that the Incentive (Z) Emotional Intelligence (X1) and Work Motivation (X2) can explain Employee Performance (Y) by 65.2%, while the remaining 34.8% (100% - 65.2%) is explained by the variables outside this research model.

Hypothesis testing

t-test (Partial) Equation I
The t statistic test is also known as the individual significance test. This test shows how far the independent variable influences the dependent variable. In this study, partial hypothesis testing was carried out on each independent variable, as shown in Table 12 below:

**Table 12. Partial Test (t)**

| Model                      | Coefficients | t     | Sig. |
|----------------------------|--------------|-------|------|
| (Constant)                 |              | .601  | .553 |
| Emotional Intelligence X1  | 15.326       | .000  |      |
| Wok Motivation X2          | .478         | .636  |      |

a. Dependent Variable: Incentive Z  
Source: Data processed from attachment (2021)

a. Hypothesis Testing the Emotional Intelligence Variable (X1)’s Effect on the Incentive Variable (Z).

Obtained $t_{\text{count}}$ value of 15.326. With $\alpha = 5\%$, $t_{\text{table}}$ (5%; 30-2 = 28) obtained $t_{\text{table}}$ value of 2.048. From the description, it can be seen that $t_{\text{count}} (15.326) > t_{\text{table}} (2.048)$, as well as the significance value of 0.000 < 0.05. It can be concluded that the first hypothesis is accepted, meaning that the Emotional Intelligence variable (X1) has a positive and significant effect on incentives (Z).

b. Hypothesis Testing the Effect of Work Motivation variable (X2) on the Incentive variable (Z).

Obtained $t_{\text{count}}$ value of 0.478. With $\alpha = 5\%$, $t_{\text{table}}$ (5%; 30-2 = 28) obtained $t_{\text{table}}$ value of 2.048. From the description, it can be seen that $t_{\text{count}} (0.478) < t_{\text{table}} (2.048)$, as well as the significance value of 0.636 > 0.05, it can be concluded that the second hypothesis is rejected, meaning that the work motivation variable (X2) has no positive and significant effect on incentives (Z).

**t-test (Partial) Equation II**

The t statistic test is also known as the individual significance test. This test shows how far the independent variable influences the dependent variable. In this study, partial hypothesis testing was carried out on each independent variable, as shown in Table 13 below:

**Table 13. Partial Test (t)**

| Model                      | Coefficients | t     | Sig. |
|----------------------------|--------------|-------|------|
| (Constant)                 |              | 2.253 | .033 |
| Emotional Intelligence X1  | 5.247        | .000  |      |
| Wok Motivation X2          | 2.556        | .017  |      |
| Incentive Z                | 3.365        | .002  |      |

a. Dependent Variable: Employee Performance Y  
Source: Data processed from attachment (2021)

a. Hypothesis Testing the Effect of Emotional Intelligence (X1) on Employee Performance (Y).

Obtained $t_{\text{count}}$ value is 5.247. With $\alpha = 5\%$, $t_{\text{table}}$ (5%; 30-2 = 28) the $t_{\text{table}}$ value is 2.048. From this description, it can be seen that $t_{\text{count}} (5.247) > t_{\text{table}} (2.048)$, and the significance value is 0.000 < 0.05, it can be concluded that the third hypothesis is accepted, meaning that Emotional Intelligence (X1) has a significant effect on Employee Performance (Y).

b. Hypothesis Testing the Effect of Work Motivation (X2) on Employee Performance (Y).

Obtained $t_{\text{count}}$ value of 2.556. With $\alpha = 5\%$, $t_{\text{table}}$ (5%; 30-2 = 28) obtained a $t_{\text{table}}$ value of 2.048. From this description, it can be seen that $t_{\text{count}} (2.556) > t_{\text{table}} (2.048)$, and the significance value is 0.017 < 0.05, it can be concluded that the fourth hypothesis is accepted, meaning that work motivation (X2) has a significant effect on employee performance (Y).
c. Hypothesis Testing the effect of Incentives (Z) on Employee Performance (Y).

The $t_{count}$ value is 3.365. With $\alpha = 5\%$, $t_{table}$ (5%; $30-k = 28$) the $t_{table}$ value is 2.048. From the description, it can be seen that $t_{count}$ (3.365) > $t_{table}$ (2.048), and the significance value is 0.002 < 0.05, it can be concluded that the fifth hypothesis is accepted, meaning that the incentive (Z) has a significant effect on employee performance (Y).

**Path Analysis**

To perform direct and indirect calculations, they are carried out using the following standardized coefficients of regression equations I and II:

a. Direct Effect

To calculate the direct effect, the following formula is used:

Table 14. Value of Standardized Coefficients Equation I

| Model                  | Unstandardized Coefficients | Standardized Coefficients |
|------------------------|----------------------------|----------------------------|
| 1. (Constant)          | 0.829                      | 1.380                      |
| Emotional Intelligence | 0.741                      | 0.947                      |
| Work Motivation        | 0.023                      | 0.030                      |

Source: Data processed from attachment (2021)

Path analysis is useful to determine the effect of Emotional Intelligence (X1) and Work Motivation (X2) variables on Incentives (Z). In path analysis, the first thing to do is to develop a model of the relationship between variables. Thus, the image of the path analysis design equation 1 and the influence of Emotional Intelligence (X1) and Work Motivation (X2) on Incentives (Z) can be seen in Figure 3.

![Figure 3. Equation Path Analysis Design I](image)

Based on Figure 3, then it can be explained by the direct influence of the variables of Emotional Intelligence (X1) and Work Motivation (X2) on Incentives (Z).

1. Emotional intelligence (X1) has a direct effect on incentives (Z) of 0.741, or 74.1 percent.

2. Work motivation (X2) has a direct effect of 0.023, or 2.3 percent, on incentives (Z).

b. Indirect Effect

To calculate the indirect effect, the following formula is used:
Table 15. Value of Standardized Coefficients Equation II

| Model                  | Unstandardized Coefficients | Standardized Coefficients |
|------------------------|-----------------------------|---------------------------|
|                        | B                           | Std. Error                | Beta          |
| (Constant)             | 5,640                       | 2,504                     |               |
| Emotional_Intelligence | 1,424                       | 0.271                     | 1,790         |
| Work_Motivation       | 0.222                       | 0.087                     | 0.281         |
| Incentive_Z            | 1.168                       | 0.347                     | 1,148         |

a. Dependent Variable: Employee_Performance_Y  
Source: Data processed from attachment (2021)

Path analysis is useful to determine the effect of Emotional Intelligence (X1) and Work Motivation (X2) variables on Employee Performance (Y) with Incentives (Z). In path analysis, the first thing to do is to develop a model of the relationship between variables.

Thus, the image of the path analysis design equation 2 and the influence of Emotional Intelligence (X1) and Work Motivation (X2) on Employee Performance (Y) with Incentives (Z) can be seen in Figure 4.

Figure 4. Equation Path Analysis Design II

Based on Figure 4, then it can be explained that the indirect effect of the variables of Emotional Intelligence (X1) and Work Motivation (X2) on Employee Performance (Y) through Incentives (Z).

1. The indirect effect of emotional intelligence (X1) on employee performance (Y) via incentives (Z) is 1.790 percent, or 17.90%.
2. The indirect effect of work motivation (X2) on employee performance (Y) through incentives (Z) is 0.281 or 28.1 percent.

Sobel Test Results

To determine the mediating effect of job satisfaction, the test used is the Sobel test. The criteria for using the Sobel test are by comparing the calculated t count value with the t table value. If the value of t count > t table, it can be concluded that there is a mediation effect. Ghozali (2011) hypothesis testing can be done with the money procedure developed by Sobel (Sobel Test), which resulted as follow:

a. The t_{count} value is 2.184 (5%; 30-k = 28) the t_{table} value is 2.048. Incentive (Z) is an intervening variable that mediates the effect of Emotional Intelligence (X1) on Employee Performance (Y).

b. The t_{count} value is 3.353 (5%; 30-k = 28) the t_{table} value is 2.048. Incentive (Z) is an intervening
variable that mediates the effect of Work Motivation (X2) on Employee Performance (Y).

Discussion and Development of Hypothesis Results

Effect of Emotional Intelligence variable (X1) on Incentive variable (Z)

Emotional intelligence is a subset of social intelligence that involves the ability to understand others. It is obtained by using information to guide the mind in acting. These qualities are reflected in empathy (caring), expressing and understanding feelings, controlling anger, independence, adaptability, liking, interpersonal problem-solving ability, perseverance, solidarity, friendliness, and respect.

Work Motivation Variable (X2) has no positive and significant effect on Incentives (Z)

Employees’ work motivation affects incentives. Employees must be aware of the agency’s goals for receiving them, and employees must also be able to know the agency’s expectations for accepting them as employees in the agency. Agencies expect employees to work diligently, comply with existing regulations, be disciplined, and produce good work performance because, with that, all organizations can achieve their goals.

Emotional Intelligence variable (X1) has a significant effect on Employee Performance (Y)

Good emotional intelligence will make a person able to make firm and appropriate decisions even when under stress. Emotional intelligence also allows a person to show their integrity. People with good emotional intelligence are able to think clearly under pressure, act ethically, adhere to principles and have the drive to achieve.

Work Motivation Variable (X2) has a significant effect on Employee Performance (Y)

Every agency always wants to be able to achieve its maximum goals. That goal can be achieved if the performance of its employees is good. For this reason, the agency tries to motivate or encourage employees to have good performance by providing awards, achievement opportunities, more meaningful work, job security, and agency policies.

Incentive variable (Z) has a significant effect on employee performance (Y)

Incentives are given intentionally to employees in order to create an incentive to improve work performance so that it will have a good impact on the agency with the good performance and quality of an employee. Incentives are sources of income other than the basic salary given by the agency to its employees, taking into account the work achieved, so that employees are encouraged to improve performance in order to achieve productivity and work results in accordance with agency goals.

Emotional Intelligence (X1) has an effect on Employee Performance (Y) with Incentive (Z) as an intervening variable

Emotional intelligence is the ability of individuals to recognize feelings in themselves and others, motivate themselves, and manage emotions in themselves or in relationships with others. If someone is good at adjusting to the moods of other individuals or can empathize, that person will have a good
emotional level and will more easily adjust to social interactions and the environment. 

Work Motivation (X2) has an effect on Employee Performance (Y) with Incentive (Z) as an intervening variable

Material incentives are one of the factors that motivate individuals to improve their performance. The provision of material incentives that are in accordance with the wishes and needs of individuals will be a great motivating factor for individuals, which will make individuals feel obliged to optimize their abilities so that the resulting performance is good and optimal for the organization.

Conclusion

Based on the results of research and discussion, some conclusions can be drawn as follows:

a. The variable Emotional Intelligence (X1) has a positive and significant effect on incentives (Z).

b. Work Motivation Variable (X2) has no positive or statistically significant effect on Incentives (Z).

c. Emotional Intelligence (X1) has a significant effect on Employee Performance (Y).

d. The work motivation test (X2) has a significant effect on employee performance (Y).

e. The Incentive test (Z) has a statistically significant effect on employee performance (Y).

f. Incentive (Z) is an intervening variable that mediates the effect of Emotional Intelligence (X1) on Employee Performance (Y).

g. Incentive (Z) is an intervening variable that mediates the effect of Work Motivation (X2) on Employee Performance (Y).

To complement this study, there are a few more suggestions in the suggestions in this study, which are as follows:

There is a strong and significant relationship between emotional intelligence and employee performance. The authors suggest that human resources or employees should prioritize the quality of emotional intelligence in addition to their intellectual intelligence so that there is a balance in terms of achieving good performance.

The National Unity and Political Agency of Simalungun Regency should pay more attention to and improve the skills of its employees so that the agency can grow and its employees can do better work.

The incentive compensation system that is implemented should generate benefits for both parties, namely the National Unity and Political Body of Simalungun Regency as the provider of incentive compensation and the employees. The National Unity and Political Agency of Simalungun Regency can achieve its goals through employee performance, but employees still get welfare.

Researchers’ limited ability to translate the questionnaire form. The researcher suggests that for further research, the explanation of the form of the questionnaire adapted from other languages be presented in sentences and language that are easily understood by the respondents.

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