

LABOR COMPENSATION ANALYSIS AT PT SARI BURGER INDONESIA

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Abstract

This study aims to analyze the labor compensation system at PT Sari Burger Indonesia. Compensation that includes financial and non-financial rewards is an important factor in human resource management, especially in improving employee performance. This study uses a qualitative research method with a case study approach. Data was collected through interviews and field observations with employees and assistant managers at PT Sari Burger Indonesia. The results show that financial compensation such as salaries and bonuses is important in improving employee performance. However, non-financial compensation such as welfare benefits and a conducive work environment also contribute to long-term loyalty. However, there is still a gap between employee expectations and the compensation received, especially regarding non-financial compensation. This study provides recommendations to improve the compensation system, focusing on balancing financial and non-financial compensation to increase job satisfaction. This research is expected to be a reference for companies in creating more effective policies and useful for further research in the field of human resources.

Keyword : Compensation, Human Resources, Indonesia

1. Introduction

Human resources or human resources have two meanings. First, it refers to labor or services that can be provided in the production process. In another context, HR reflects the quality of effort provided by a person within a certain period of time to produce goods and services. Second, HR refers to individuals who are able to work and provide services or labor. Given the limited human resources available, organizations are expected to be able to optimize them to achieve predetermined goals. Human resources are an important part of scientific and technological progress, where competent individuals, with high

enthusiasm and discipline, are needed to be able to compete in this era of globalization (Gunawan, 2021)

Every company needs employees to carry out various activities within the organization. Employees are considered the most important asset who have a big role in determining the success of the company (Arifudin et al., 2020). Although companies can operate digitally using advanced machines, without employees the company would not be able to function at all. Overall, employees are really needed by every company or institution, because without them the work will not be completed and the company's operations will stop. Therefore, the presence of employees is very important in supporting company operations (Arismunandar & Khair, 2020)

There are many factors that influence employee performance in a company. The company must always pay attention to these factors so that the desired goals can be achieved. Every company certainly hopes that its operations will run smoothly and profits will increase over time. These factors include providing adequate compensation, clear job analysis, and the existence of a career development system that employees can follow.

Employees who work definitely expect compensation in the form of adequate salaries and work facilities. This is a natural thing, because humans work to fulfill life's needs. Therefore, companies must pay attention to the compensation provided. Providing an appropriate salary, or even more, can have a significant impact on employee performance.

2. Literatur Review

2.1 Understanding compensation

Compensation has a broader meaning than just wages or salaries. While wages and salaries focus more on financial rewards, even though compensation includes both financial and non-financial rewards. Compensation can be in the form of direct remuneration in the form of money (financial) or indirectly in the form of awards (non-financial) (Hartatik Indah Puji, 2019)

Compensation is the total amount received by an employee or worker given by management or employer, either in the form of money or in kind. This gift is given as a form of remuneration for the work he has done. For example, for formal compensation, every month employees will receive salary and bonuses in the form of money. Meanwhile, compensation for non-formal workers is in kind, for example a farmer who receives a share of the rice harvest as compensation for his work working in the fields (Lubis Yusniar et al., 2018)

Compensation is a complex series of various sub-progress, which aims to provide compensation to employees for their work and motivate them to achieve the expected performance. The components of this process include payment of wages and salaries, provision of supplementary compensation, sick leave, insurance and so on (Ardana I Komang et al., 2012)

Based on the definition of compensation from the various studies above, it can be concluded that compensation is a broader concept than just wages or salaries, because it includes rewards in both financial and non-financial forms. In general, compensation is remuneration provided by a company or employer to employees for their contributions. The form can be in the form of direct payments such as salaries and

bonuses (financial), or in the form of non-financial rewards such as insurance, leave, or other awards. Compensation not only aims to provide rewards, but also motivates employees to achieve the expected performance.

2.2 Function and Purpose of Compensation

Providing compensation to employees has several objectives, including appreciating employee performance, retaining employees or reducing turnover rates, ensuring fairness in employee salaries, controlling costs, having high quality employees and complying with applicable rules and regulations.

Compensation has the most important function in the smooth operation of a company. The functions of compensation are:

a. **Optimizing the Use of Human Resources (HR)**

Providing high compensation to employees can potentially improve their performance. The more employees receive high compensation, the more likely they are to achieve high performance. This will contribute to efficiency and effectiveness in the use of human resources, while reducing company spending on unproductive activities.

b. **Encouraging Stability and Economic Growth**

A well-designed compensation system not only functions to maintain the company's internal stability, but also has a broader positive impact on economic growth. By creating a stable and productive work environment, companies can contribute to improving overall economic prosperity.

c. **As Part of Human Resources Management (HR)**

In the context of HR management, providing competitive compensation is very important to attract and pay attention to quality employees. Because attractive compensation will be the main attraction for prospective job applicants, as well as providing incentives for existing employees to continue to contribute optimally. (Ni Wayan Dian Irmayani, 2021)

2.3 Types of Compensation

a. **Direct Compensation (Direct Compensation)**

Direct compensation is given based on individual employee performance and can be in the form of (Ni Wayan Dian Irmayani, 2021):

- 1) Wages are remuneration for daily employees in accordance with the work agreement.
- 2) Salary, namely remuneration provided by the company to employees on a regular basis with a guarantee of definite payment, usually salaries are paid every month.
- 3) Incentive Wages, are additional remuneration given to employees whose achievements are above the company's targets.

b. **Indirect Compensation (Indirect Compensation)**

Indirect compensation is provided based on company policy and can be in the form of:

- 1) Benefits, namely other facilities that support employee welfare programs provided by the company such as old age insurance, overtime payments, savings and so on according to company regulations.
- 2) Services, namely physical facilities or goods provided by the company to support employee welfare, such as official vehicles, sports facilities and places of worship.

2.4 Compensation Payment System

The compensation payment system is a mechanism designed to reward employees for their contribution to achieving organizational goals. This compensation can be financial, such as salary, bonuses and incentives, or non-financial, such as health facilities and career development opportunities. The main goal of this system is to ensure that employees feel appreciated and motivated to improve their performance, which in turn will have a positive impact on company productivity.

Implementation of an effective compensation system must take into account the principles of fairness and feasibility. According to (Sugiarti, 2020), the principle of fairness refers to adjusting the amount of compensation paid to employees according to work performance, type of work, job risks, responsibilities and position. The decent and reasonable principle means that the compensation employees receive can meet their needs at an ideal normative level, or in other words, is above the cost of Decent Living Needs .

Implementing an appropriate compensation system can increase employee motivation and job satisfaction. Compensation that is fair and in line with employee expectations will encourage them to work more efficiently and effectively. Conversely, dissatisfaction with the compensation system can cause decreased work morale and productivity. Therefore, companies need to periodically evaluate and adjust their compensation systems to remain relevant to market dynamics and employee needs.

3. Material and Method

3.1 Design Study

Research methods are a series of systematic steps designed to help researchers answer research questions or solve scientific problems with a directed approach. This method includes techniques that aim to collect, analyze and interpret data objectively. With research methods, researchers can test hypotheses, develop theories, or uncover phenomena that are not yet understood in depth.

In this research, the author uses qualitative methods to explore a deeper understanding of the topic under study. According to (Anggito & Setiawan, 2018), research methods are a series of scientific activities carried out in stages, starting from determining the topic, collecting data, to analyzing the data. This approach aims to gain a comprehensive understanding of a particular phenomenon, issue or topic. It is called "gradual" because each step must be carried out systematically before moving on to the next stage.

This research design uses a qualitative descriptive approach, which aims to describe and analyze phenomena that occur in the field. This approach allows researchers to understand how a phenomenon occurs and why it occurs. According to (Rukin, 2019), qualitative research provides researchers with the opportunity to explore data narratively through interviews, observation and documentation, resulting in a richer and more detailed understanding.

The main focus of this research is to explore information about how compensation is received by workers at PT Sari Burger Indonesia, both in financial and non-financial forms. Apart from that, this research also aims to understand how the existing compensation system affects employee motivation and performance. With this

approach, it is hoped that research will be able to provide in-depth and relevant insight into the phenomenon being studied.

3.2 Data Analysis

This research uses two types of data, namely primary data and secondary data, which complement each other to provide a comprehensive picture of the Worker Compensation System at PT Sari Burger Indonesia.

a. Primary Data

1. Observation

Observations were carried out directly in the work environment of PT Sari Burger Indonesia. Researchers observed interactions between employees and superiors, work environment conditions, and the implementation of compensation systems, both financial and non-financial. This observation aims to understand how the compensation system is actually implemented and its impact on employee work motivation. This technique allows researchers to obtain data that cannot always be revealed through interviews

2. Interview

Interviews were conducted with company managers, permanent employees and part-time employees. Questions are designed to elicit information related to employee perceptions of salary, benefits, incentives and other non-financial aspects, such as training and work flexibility. This approach provides flexibility to adjust questions based on respondents' answers, so that the data obtained is more in-depth

3. Documentatio

Documentation includes collecting data from internal company reports, such as compensation policies, salary schemes, and employee performance records. This data helps validate findings from observations and interviews and provides supporting evidence regarding the implementation of the compensation system at PT Sari Burger Indonesia

b. Secondary Data

Secondary data was obtained from various literature and external documents relevant to the research topic. These data sources include scientific journals, annual reports, and articles discussing compensation concepts, human resource management theories, and best practices in providing compensation. This secondary data is used to understand the theoretical context and provide a broader analytical framework for the research results (Pahleviannur et al., 2022).

With this approach, the research is expected to be able to provide relevant recommendations for PT Sari Burger Indonesia to improve the existing compensation system, so that it can support employee satisfaction and organizational productivity.

4. Result

4.1 Types of Compensation

At PT Sari Burger Indonesia, various types of compensation are provided to ensure the welfare of employees, both permanent and part-time employees. The main compensation provided includes a competitive base salary, which is adjusted to the employee's position, responsibilities and work experience. Apart from the basic salary, the

company also provides additional benefits such as meal allowances, transportation and health insurance for permanent employees. Permanent employees also have the opportunity to get performance bonuses and additional incentives if they achieve certain targets, such as achieving sales targets or company monthly targets.

Non-financial compensation is also an important part of PT Sari Burger Indonesia, such as flexibility in work schedules, skills development training and promotional opportunities for all employees. Skills training such as management and service is also provided to support employee career development. Meanwhile, for part-time employees, the compensation given is based on working hours, plus shift bonuses and schedule flexibility. Although there is a difference between compensation for full-time and part-time employees, the company ensures that all employees feel valued and receive benefits commensurate with their contributions.

4.2 Employee Satisfaction

PT Sari Burger Indonesia really values employee satisfaction as an important factor in creating a comfortable work environment and supporting productivity. Most employees are satisfied with the various forms of compensation provided, such as salary, benefits and incentives. Additional facilities such as health insurance, meal allowances and annual bonuses also receive high appreciation from employees. In addition, the company regularly organizes training and skills development programs, which not only help employees improve their abilities, but also make them feel valued and empowered in career development.

Employees feel that their welfare is cared for, with a fairly high level of satisfaction with the compensation system provided. Satisfaction surveys are conducted every three months to assess aspects such as salary, bonuses, allowances and incentives. In addition, the company holds regular discussion sessions to listen directly to complaints or suggestions from employees, which are then analyzed to determine steps for improvement. Even for part-time employees, even though they only work part time, they feel appreciated and satisfied with the additional training provided. The compensation received, including salary and incentives, is also felt to be very supportive and provides a sense of security and motivation at work. However, there are several suggestions from employees that health benefits should also be provided for part-time employees to improve their welfare further.

4.3 Payment System and Compensation Payment Time

The payment system and timing of workers' compensation payments at PT Sari Burger Indonesia are designed to ensure transparency, fairness and comfort for all employees. The company uses a structured payment system, where permanent employees' basic salaries are paid monthly on a predetermined date, usually at the end of the month. Apart from the basic salary, performance bonuses and additional incentives, such as food and transportation allowances, are also paid along with the monthly salary.

For part-time employees, an hour-based payment system is implemented. Salaries are calculated based on the number of hours worked recorded and paid once every month. This provides flexibility and certainty for part-time employees in managing their finances. In addition, additional shift incentives or bonuses earned based on target achievement are provided in the same period as salary payments.

The company also ensures that all payments are made on time through direct transfers to employee accounts, to increase efficiency and convenience for them. With this organized payment system, PT Sari Burger Indonesia is committed to maintaining workforce satisfaction and creating harmonious working relationships.

5. Discussion

5.1 Types of Compensation

Based on the results of the interview, PT Sari Burger Indonesia implements a compensation system designed to meet the needs of employees, both permanent and part-time. The compensation provided includes financial and non-financial aspects, with the aim of creating a balance between appreciation for performance and workforce welfare. Financial compensation includes basic salary, meal allowance, health insurance, performance bonuses, and additional incentives for certain targets. Meanwhile, non-financial compensation includes skills development training, schedule flexibility, and promotional opportunities, all of which aim to increase employee motivation and loyalty.

Part-time employees also get decent compensation, although with a different scheme. They receive salaries based on hours worked, as well as additional incentives for those who are able to work beyond targets. Even though the facilities for part-time employees are more limited than for permanent employees, the flexibility of working hours provided by the company makes them feel valued. This kind of flexibility, according to (Sugiarti, 2020), is a non-monetary compensation strategy that can increase the loyalty of part-time employees in the organization.

In the context of providing benefits, PT Sari Burger Indonesia shows commitment to the welfare of permanent employees through health insurance. This is a form of company responsibility in ensuring that employees can work in peace without worrying about health risks. As stated by (Yandi, 2022), health benefits are an important element in creating a conducive work environment and supporting workforce sustainability. However, even though the implementation of the compensation system at PT Sari Burger Indonesia is quite good, there are several challenges that still need to be considered. One of them is the gap in facilities between permanent and part-time employees. Part-time employees do not have full access to benefits such as health insurance, which may be a limiting factor in motivating them to stay in the workforce long-term. Therefore, further evaluation is needed to ensure that the basic needs of all employees, including part-timers, can be met properly (Manik, 2016).

PT Sari Burger Indonesia also pays attention to developing employee skills through training. Permanent and part-time employees have the opportunity to take part in training relevant to their jobs, such as management and customer service. According to interviews, this training, although simple, helps improve employee competency in providing better service. As mentioned by Yuliani & Kurniawan (Sari et al., 2020), job training is a form of company investment in developing human resources which has a direct impact on improving service quality.

Promotional opportunities are also a form of appreciation given by PT Sari Burger Indonesia. Opportunities for promotion are open to permanent and part-time employees who demonstrate extraordinary work performance. This creates a competitive work atmosphere while supporting employee career development. (Muhammad Fauzan et al.,

2020) noted that non-financial compensation such as promotional opportunities can increase work motivation and strengthen employee loyalty to the company.

5.2 Employee Satisfaction

Employee satisfaction is one of PT Sari Burger Indonesia's main focuses in creating a comfortable working atmosphere and supporting productivity. Based on the results of interviews, most employees were satisfied with the compensation system implemented by the company. Employees feel that the basic salary, allowances and bonuses they receive are in line with their expectations. In addition, additional incentives, such as performance bonuses and health insurance facilities for permanent employees, provide a sense of security and appreciation for their contributions. This is in line with research which states that fair and competitive compensation significantly influences the level of employee job satisfaction (Azhar et al., 2020).

As part of efforts to increase employee satisfaction, PT Sari Burger Indonesia routinely conducts satisfaction surveys every three months. This survey aims to evaluate various aspects, including salary, bonuses, allowances and incentives. The survey results are the basis for determining relevant steps for improvement and policy innovation. Apart from surveys, regular discussion sessions with employees are also held to listen to suggestions and complaints directly. One employee mentioned that this approach made them feel heard and appreciated. As explained by (Nugraha et al., 2017), listening to employee feedback directly is one strategy for increasing a sense of belonging in the work environment.

Apart from that, the company also creates a good work balance between permanent and part-time employees. A part-time employee said that even though their status was different, the rewards given were not much different. Competitive hour-based pay, extra shift bonuses, and access to training make them feel valued. This shows that PT Sari Burger Indonesia strives to create an inclusive work environment, where all employees are treated fairly and given equal opportunities to develop (Nanulaitta, 2018).

Employee satisfaction at PT Sari Burger Indonesia is not only supported by financial compensation, but also by a work atmosphere that supports career development. Employees appreciate training programs that not only help improve their skills, but also make them feel more confident in facing work challenges. One employee stated that the training provided, although simple, had a big impact on the quality of service they provided. This proves that employee satisfaction can also be increased through company investment in human resource development (Arifudin et al., 2020).

5.3 Payment System and Compensation Payment Time

The compensation payment system implemented by PT Sari Burger Indonesia is designed to ensure transparency and employee satisfaction. Based on the results of the interview, the company implements regular salary payments every month, exactly on the specified date. This provides a sense of security to employees because they can plan their financial needs better. The basic salary and additional benefits, such as meal allowances and performance bonuses, are paid simultaneously, making financial management easier for employees.

In terms of payment time, PT Sari Burger Indonesia is committed to never exceeding the agreed time limit. In fact, companies sometimes provide early payments on

national holidays to ensure employees do not experience financial problems. This commitment shows the company's concern for employee needs and creates a greater sense of trust. Research by (Gunawan, 2021) shows that consistent payment times and according to schedule greatly influence the level of employee satisfaction in an organization.

With a well-organized payment system and time, PT Sari Burger Indonesia has succeeded in creating a conducive work atmosphere and supports employee satisfaction. However, the company continues to carry out regular evaluations to ensure this system remains relevant to employee needs and ongoing developments in payment technology.

6. Conclusion, Implikasi, and Rekomendasi

6.1 Conclusion

Based on the analysis carried out, the compensation system at PT Sari Burger Indonesia has been designed to meet the needs of both permanent and part-time employees. Financial compensation, such as base salary, meal allowances, and performance bonuses, plays an important role in increasing employee job satisfaction. On the other hand, non-financial compensation, such as skills development training and work schedule flexibility, also makes a significant contribution to employee loyalty and motivation. However, there are still several gaps between the facilities provided to permanent and part-time employees, especially in terms of access to health benefits. A transparent and timely payment system has also created a sense of trust and financial security for employees.

6.2 Implikasi

The implications of these findings indicate that an effective compensation system not only influences employee satisfaction, but also their performance and loyalty to the company. By providing a balance between financial and non-financial compensation, PT Sari Burger Indonesia can create an inclusive and productive work environment. In addition, the company's commitment to ensuring timely payments increases employee confidence and reduces the risk of dissatisfaction that can affect productivity. However, disparities in access to health benefits for part-time employees may be a challenge that needs to be urgently addressed to ensure the continuation of a competent workforce.

6.3 Recommendation

It is hoped that this research will be useful and have benefits both theoretically and practically, in accordance with the research objectives.

1. For PT Sari Burger Indonesia

Carrying out this research can provide good suggestions and input for evaluation materials for improvements regarding the analysis of worker compensation at PT Sari Burger Indonesia.

2. For Jakarta State University

This research can be used as reference material and a source for further research for Jakarta State University students, it is hoped that it can increase their knowledge, especially regarding Human Resources in the Compensation section.

3. For Writers

Adding insight and knowledge related to employee compensation analysis at PT Sari Burger Indonesia, apart from that, this research can provide learning and reference material for future writers.

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