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The Effect of Productivity and Attendance Levels on the Salaries Received by Contract Workers (TKK) (Study in Dinas Pendidikan Kota Bekasi)

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Absract - This study aims to determine the effect of productivity level and attendance to salary. The object of research is the contract labor (TKK) employees at the Bekasi City Education Office. The quantitative research used questionnaire that distributed to contract labor employees at the Bekasi City Education Agency. The data analysis technique used is multiple regression analysis techniques. The results of the study indicate that the variable Productivity Level has a negative effect on Salary. Furthermore, the Absence Variable has a positive effect on Salary. The results of multiple regression analysis with the function $Y = \neg 10,087 - 0.052x1 + 0.434x2 + e$. and, R Square results of 5.9%, which means 94.1% is the contribution of the variables not examined in this study.

Keywords: Productivity Level, Absenteeism, Salary, Contract Workers Employees, Bekasi City Education Office.

I. INTRODUCTION

A company or agency in its activities definitely needs good workers/employees in order to achieve the goals or targets to be achieved and affect the existence of the organization in the future (Surya, 2018; Eric, 2013). Continuity in work will be realized if employees fulfill all their rights and get satisfaction from everything they get (Heryenzus, 2018). With this satisfaction, workers/employees can run optimally, and all of that can be seen from the success or failure of a company in seeking its employees through the level of employee absenteeism in entering work to create high work productivity.

The Bekasi City Education Office in carrying out its responsibilities serves 356 State Elementary Schools (SDN) and 56 State Junior High Schools (SMPN) which require Contract Workers (TKK) to assist in carrying out learning and preparing school reports.

According to Mohammad Bukhori (2018, p 33), the notion of salary is one of the most important things for every employee who works in a job, because the salary earned by a person can meet the needs of his life. The high and low salary receipts are due to several factors, including usually determined by the Regional Minimum Wage (UMR) of each region, but that also does not include deductions, namely attendance discounts and the Social Security Administering Body (BPJS).

Attendance is attendance and absence data that is part of the reporting activities that exist within an institution. Traditionally, absenteeism has been seen as an indicator of lazy individual performance and on the other hand attendance is related to employee responsibilities at work, employees who are present on time and not late for work can be said to have a disciplined nature (Setiawan, 2015). According to Siti Halina (2018, p 47), fingerprint attendance is a new method that is currently developing using machines with the help of software to fill in the attendance data of a community, group or agency that uses it.

The Bekasi City Education Office has enforced fingerprint attendance since July 2018, this fingerprint attendance recapitulation is used as the basis for determining the side dishes that each employee will receive. Based on initial observations, it was found that after the implementation of fingerprint attendance, the condition of the Bekasi City Education Office looked more crowded with so many employees who arrived early (07.00 - 07.30 WIB) to take attendance for work and return from work (16.00 WIB) during weekdays. (Monday to Friday), based on this, it can be concluded that the use of attendance can actually minimize problems related to the lack of employee work discipline. Since the implementation of this absence, there have been several changes in the attitudes and habits of the employees. Based on the results of observations, there are several indications of problems such as: there are still



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employees who are present after starting hours of work and going home are still within working hours, there are still employees who are only concerned with attendance but override their main duties or think "the important thing is attendance is fulfilled" due to the influence of absenteeism on salary which will be received by employees, with a timely absence of fingerprints, there will be no salary deductions due to being late.

Productivity is a measure of how well we use resources to achieve the results. Labor productivity as a concept shows a link between the results of work in the unit of time needed to produce goods or services from a workforce. The results obtained by the workforce are related to effectiveness in achieving performance, while the resources used are related to efficiency in getting results using minimum resources. According to Ni Made Mira Yuni (2018, p 109), work productivity is an attitude that always has the view that the results that can be achieved tomorrow must be more or of higher quality than the results achieved today. Work productivity has a close relationship with a person's desire or willingness to achieve something better. According to Netty Laura (2019, p 31), productivity is the ability of employees to produce compared to the inputs used, a person can be said to be productive if he is able to produce goods or services in accordance with expectations in a short or appropriate time.

II. RESEARCH METHOD

The design of this research is quantitative which is concluded based on the results of statistically processed tests by submitting hypotheses. The method used in this study is multiple linear regression analysis which is a statistical analysis to analyze the effect of productivity (X1) and absenteeism (X2) on salary (Y).

Specifically this research aims to know:

- 1. What is the effect of Productivity Level on the Salary of Contract Workers (TKK) at the Bekasi City Education Office.
- 2. What is the effect of absenteeism on salaries of contract workers (TKK) at the Bekasi City Education Office.
- 3. Does the level of productivity and attendance simultaneously affect the salary received by employees of contract labor (TKK) at the Bekasi City Education Office.

III. RESULT AND DISCUSSION

4.1 Respondent Description

The population of this research is Contract Labor Employees (TKK) registered at the Bekasi City Education Office in 2020, which are 152 people. By using the Slovin formula, the number of samples is 70. The following is the identity of the sample:

a. Gender

Gender of respondents in this study were 39 men, namely 56% and can be seen in the table and figure 4.1 below:

Table 4.1 Respondents by Gender

	F	
Gender	Frequency	Percentage
Man	39	56%
Woman	31	44%
Amount	70	100%

Source: Data processed (2020)

b. Age

The age of the respondents in this study is the largest age 36-45 that is 39% and can be seen in the table and figure 4.2 below:

Table 4.2 Respondents by Age

Age	Frequency	Percentage
< 25 years	16	23%
26- 35 years	24	34%
36 – 45 years	27	39%
46 – 55 years	3	4%
Amount	70	100%



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Source: Data processed (2020)

c. Level of education

The most recent education of respondents in this study was bachelor (S1) which is 54% and can be seen in the table and figure 4.3 below:

Table 4.3 Respondents based on last education

Education	Amount	Percentage
High School	23	33%
DIPLOMA	9	13%
Bachelor (S1)	38	54%
Total	70	100%

Source: Data processed (2020)

4.2 Research Instrument Test

Validity test

This validity test uses a sample of 70 respondents (n = 70) and the questionnaire is valid if the result of r count is greater than r table, because the sample used is 70-2=68 respondents at a significance level of 0.05, then r table is set. is 0.2352 (n=70). The results of the questionnaire are then obtained by comparing the calculated r value with the r table as follows:

Productivity Level Validity Test (X1)

Table 4.4 Productivity Level Validity Test

Tuble Willoudelivity Bever valually rest				
Question Items	Corrected Item Total Correlation	r table	Information	
Productivity		•		
Level				
(X_1)				
X1.1	0,691	0,2352	Valid	
X1.2	0,409	0,2352	Valid	
X1.3	0,647	0,2352	Valid	
X1.4	0,499	0,2352	Valid	
X1.5	0,589	0,2352	Valid	
X1.6	0.650	0,2352	Valid	
X1.7	0.723	0,2352	Valid	
X1.8	0.660	0,2352	Valid	
X1.9	0.601	0,2352	Valid	
X1.10	0,496	0,2352	Valid	

Source: Data processed by SPSS ver 25.0

From the table data above, it shows that the 10 statements of the Productivity Level variable (X1) are declared valid as a whole.

Attendance Validity Test (X2)

The next test is the validity test for 10 items of absentee variable statement. The results of the validity test for the Attendance variable can be seen in table 4.5 below:



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Table 4.5 Attendance Validity Test

0 11 71	Corrected Item		T 0
Question Item	Total Correlation	r table	Information
Attendance (X2)			
X2.1	0,590	0,2352	Valid
X2.2	0,603	0,2352	Valid
X2.3	0,510	0,2352	Valid
X2.4	0,454	0,2352	Valid
X2.5	0,667	0,2352	Valid
X2.6	0,674	0,2352	Valid
X2.7	0,580	0,2352	Valid
X2.8	0,734	0,2352	Valid
X2.9	0,615	0,2352	Valid
X2.10	0,646	0,2352	Valid

Source: Data processed by SPSS ver 25.0

From the results of the data table above shows that the 10 instruments for the statement of the Attendance variable (X2) are declared valid.

Salary Validity Test (Y)

The next test is the validity test for the Salary variable where the number of statements is 10 statements. The results of the validity test for the Salary variable can be seen in table 4.6 below:

Table 4.6 Salary Validity Test

Question Item	Corrected Item Total Correlation	r table	Information
Salary (Y)			
Y.1	0,725	0,2352	Valid
Y.2	0,624	0,2352	Valid
Y.3	0,686	0,2352	Valid
Y.4	0,660	0,2352	Valid
Y.5	0,640	640 0,2352	
Y.6	0,677	0,2352	Valid
Y.7	0,724	0,2352	Valid
Y.8	0,510	0,2352	Valid
Y.9	0,675 0,2352		Valid
Y.10	0,508	0,2352	Valid

Source: Data processed by SPSS ver 25.0

From the data above, it can be concluded that the 10 Salary effectiveness instruments (Y) are declared valid.

Reliability Tests



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According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p 54), Reliability Test implies that an indicator is reliable enough to be used as a data collection tool. Reliability refers to the level of reliability. Reliable means can be trusted so the data can be relied on. This study uses a Cronbach Alpha level > 0.60 which is a moderate level. The results of the reliability test can be seen in table 4.7 below:

Table 4.7 Productivity Level Reliability Test Results

Reliability Statistics			
Cronbach's Alpha N of Items			
.680	10		

Source: Data processed by SPSS ver 25.0

Based on the reliability table above, it can be explained that the Productivity Level has a Cronbach alpha of 0.680 which is greater than 0.60. So it can be concluded that the level of productivity has a level of reliability. Furthermore, the reliability test for the absentee variable. The results of this variable test can be seen in table 4.8 below:

Table 4.8 Attendance Reliability Test Results

Reliability Statistics		
Cronbach's Alpha N of Items		
.617	10	

Source: Data processed by SPSS ver 25.0

Based on the reliability table above, it can be explained that attendance has a cronbach alpha of 0.617 which is greater than 0.60. So it can be concluded that attendance has a level of reliability. After testing the reliability of the Attendance variable, then the reliability test for the Salary variable and the results of this test can be seen in table 4.9 below:

Table 4.9 Salary Reliability Test Results

Reliability Statistics		
Cronbach's Alpha N of Items		
.701	10	

Source: Data processed by SPSS ver 25.0

Based on the table above, it can be explained that the Salary variable has a Cronbach Alpha 0.701 greater than 0.60. So it can be concluded that the measurement of the consistency of answers from each respondent for each variable used is proven to be reliable.

Classic assumption test

Normality test

According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p. 134), the normality test is a test of the distribution of the data to be analyzed, whether the data distribution is normal or not, so it can be used in parametric analysis. The data is said to be normal, if the significant value is greater than 0.05 at (P>0.05). On the other hand, if the significant value is less than 0.05 at (P<0.05), then the data is said to be abnormal.



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Table 4.10 Normality Test Results

One-Sample Kolmogorov-Smirnov Test				
		Unstandardized Residual		
${f N}$		70		
Normal Parameters ^{a,b}	Mean	.0000000		
	Std.	3.29239692		
	Deviation			
Most Extreme Differences	Absolute	.098		
	Positive	.098		
	Negative	050		
Test Statistic	•	.098		
Asymp. Sig. (2-tai	.094 ^c			
a. Test distribution is Normal.				
b. Calculated from data.				
c. Lilliefors Significance Correction.				
	11 CDCC			

Source: Data processed by SPSS ver 25.0

From the table above, it is known that the significance value of 0.094 is greater than 0.05 so it can be concluded that the data from the variables in the study have been normally distributed so that the normality requirements for the residual value for regression analysis can be met, so the regression model meets the assumption of normality.

Multicollinearity Test

According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p 141), Multicollinearity Test is a condition where there is a strong correlation between the independent variables included in the formation of linear regression. Multicollinearity test is used to test whether there is a correlation between the independent variables, namely Attendance and Productivity Levels on Salaries. The results of the multicollinearity test are shown in the following table:

Table 4.11 Multicollinearity Test Results

Coefficients ^a					
	irity ics				
Model		Tolerance	VIF		
1	(Constant)				
Productivity Level		.994	1.006		
	Attendance	.994	1.006		
a. Dependent Variable: Salary					

Source: Data processed by SPSS ver 25.0

Based on table 4.11 above, in the Multicollinearity Test above, the VIF value shows the X1 value, which is 1.006, for the X2 value, which is 1.006. This means that it is smaller than 10 so that it is not close to the multicollinearity symptom. In addition, the authors also measure the symptoms of multicollinearity from the Tolerance Value at X1 which is 0.994, X2 is 0.994. Each variable is said to be free from multicollinearity symptoms.

Heteroscedasticity Test

According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p 138), a test model such as multiple linear regression, data must be free from heteroscedasticity symptoms. Heteroscedasticity means that the residual variation is not the same from another observation, so that the residual variation must be homoscedastic, that is, one



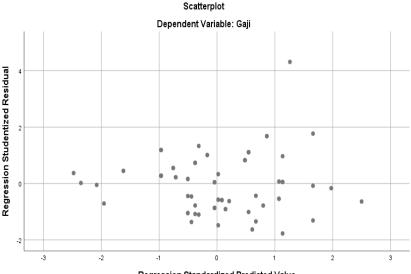
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observation with another is the same in order to provide a more accurate model estimate. The results of the multicollinearity test are shown in the following table:

Fig 4.4 Heteroscedasticity Test Results



Regression Standardized Predicted Value

Source: Data processed by SPSS ver 25.0

Based on the picture above, it can be seen that the points spread randomly and do not form a certain pattern, and are spread above and below the number 0 (zero) on the (Y) axis. It means that there is no heteroscedasticity in the regression model for the variables of Productivity and Attendance Levels that affect Salary.

Multiple Linear Regression Analysis

According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p 157), Multiple Regression Analysis is a statistical analysis that connects two or more independent variables with the dependent variable (Y). Multiple linear regression analysis was used in this study with the aim of proving the hypothesis regarding the effect of the variables of Productivity Level (X1) and Attendance (X2) on Salary (Y) partially or simultaneously. Statistical calculations in multiple linear regression analysis used in this study were using the SPSS Release 25.0 For Windows program. From the results of SPSS, a multiple linear regression equation is made as follows:

Table 4.12 Multiple Linear Regression *Coefficients*^a

Unstandardized Coefficients		Standardized Coefficients				
Model		В	Std. Error	Beta	T	Sig.
1	(Constant)	10.087	11.872		.850	.399
	Productivity level	052	.196	032	266	.791
	Attendance	.434	.216	.239	2.012	.048



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Source: Data processed by SPSS ver 25.0

Based on the results of data processing linear regression analysis in the table above, the regression equation formed is: (Y) = 10,087 - 0.052 (X1) + 0.434 (X2). The linear regression equation illustrates that:

- 1. The constant of 10.087 indicates that if the independent variable (Productivity and Attendance Level) is 0 (zero) then the value of Y (Salary) is 10.087.
- 2. The Productivity Level (X1) variable has a regression value of -0.052 which means that the Productivity Level is negative, this means that if the Productivity Level (X1) is increased while other variables are constant (constant) then Salary (Y) will decrease -0.052. So, every 1% increase in the variable (Y) Salary, it will be followed by a decrease of -0.052 for the Attendance variable.
- 3. Attendance variable (X2) has a regression value of 0.343 which means that attendance is positive, this means that if attendance (X2) is increased while other variables are constant (constant) then Salary (Y) will also increase by 0.343.

Correlation Coefficient

To determine the influence or strength of the variables (X1) and (X2) on (Y) either partially or jointly on purchasing decisions, correlation analysis is used. Determination of the magnitude of the correlation coefficient, both partial and multiple is calculated using the statistical help of SPSS Release 25.0 For Windows.

Correlations						
		Productivity Level	Attendance	Salary		
Productivity	Pearson	1	-,074	-,049		
level	Correlation					
	Sig. (2-tailed)		,542	,685		
	N	70	70	70		
Attendance	Pearson	-,074	1	,241*		
	Correlation					
	Sig. (2-tailed)	,542		,044		
	N	70	70	70		
Salary	Pearson	-,049	,241*	1		
-	Correlation					
	Sig. (2-tailed)	,685	,044			
	N	70	70	70		

Table 4.13 Correlation Coefficient

Source: Data processed by SPSS ver 25.0

From the table above it is known that:

- a. The relationship between Productivity Levels and Salaries with a large r arithmetic (Pearson Correlation) of 0.049 < r table of 0.2352. Based on the value of sig. 2 tailed with a significant value of 0.685> 0.05, which means Ho is rejected and Ha is accepted, meaning that there is no significant relationship between Productivity Levels and Salaries.
- b. The relationship between attendance, a significant value of 0.044 <0.05, which means Ho is rejected and Ha is accepted, meaning that there is a significant relationship between attendance and salary.

T Test (Partial Test)

According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p 122), the T test is a test that can be used if the researcher wants to test with the mean of the two sample groups. If there are more than two groups of samples, then the Anova test can be used. Furthermore, it is stated that "The purpose of the t-test is to compare the averages



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of the two sample groups that are not related to each other." Thus, to find out that each Productivity and Attendance Level variable has an effect on Salary, a partial test will be carried out, from SPSS calculations and presented in t count as follows:

Table 4.14 t-test

		Unstandardized Coefficients		Standardized Coefficients		
	Model	В	Std. Error	Beta	T	Sig.
1	(Constant)	10.087	11.872		.850	.399
	Productivity	052	.196	032	266	.791
	level					
	Attendance	.434	.216	.239	2.012	.048

Source: Data processed by SPSS ver 25.0

The t table value for respondent data is 70 respondents, the number of variables is 3 variables, with a significant level used of 5% (two-way test), which is equal to the degree of freedom (df) formula, namely df=nk-1:= or 70-2-1=67 and : 5%) so the t table used is 1.9960. The results of data processing in the table above see the coefficients section, it is known that the t value for each variable is as follows:

- a) The Productivity Level variable has a significance level (Sig.) of 0.791 > 0.05 and a t-count value of -0.266, while for the t-table value of 1.9960, it can be concluded that t-count <t-table is -0.266 <1.9960 with this Ho accepted and Ha rejected, meaning that there is a significant relationship between the Productivity Level variable and the Salary variable.
- b) Attendance variable has a significance level (Sig.) 0.048 < 0.05 with a t-count value of 2.012, while for t-table is 1.9960, it can be concluded that t-count > t-table is 2.012 > 1.9960 with this Ho is rejected and Ha is accepted, means that there is a significant relationship between the variable Attendance to the Variable Salary.

F Test (Simultaneous Test)

According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p 167), the F Statistical Test is a simultaneous test (all together). In the concept of linear regression, it is a test of whether the regression modal obtained is truly acceptable. This test aims to prove whether the independent variables simultaneously (together) have an effect on the dependent variable. The results of the F statistical test can be seen in the table below:

Table 4.15 F Test

	ANOVA ^a								
	Model	Sum of Squares	Df	Mean Square	F	Sig.			
1	Regression	47.134	2	23.567	2.111	.129 ^b			
	Residual	747.952	67	11.163					
	Total	795.086	69						

Source: Data processed by SPSS ver 25.0



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From the results of SPSS above, it is known that the significance value (Sig.) is 0.000 (sig. <0.05), with an F table value for respondent data of 70 respondents, the number of variables is 3 variables with the formula for degrees of freedom or degree of freedom (df) that is df1=k-1 or 3-1=2: df2=nk or 70-3=67 and the significant level (significant) 5% is 3.134. As for the calculated F value, the result of data processing is 2,111.

By comparing the calculated F value with the F table, it is known that the calculated F is greater than the F table or 2.111 < 3.134 and the value of sig. 0.05 > 0.129, it can be concluded that there is no significant effect of Productivity Level (X1) and Attendance (X2) variables together (simultaneously) on the Salary (Y) variable.

Coefficient of Determination (R²)

The value of the coefficient of determination (R2) shows the percentage of the influence of all independent variables on the dependent variable, aiming to find out most of the ability of the independent variable to explain the dependent variable. The value of R2 is between 0 to 1. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable.

Model Summary^b Std. Error R Adjusted R of the Durbin-Square Model R Square Estimate Watson 1 .243° .059 .031 3.341 1.800

Table 4.16 Coefficient of Determination

Based on the table above, it can be seen that the coefficient of determination (R Square) is 0.059 or 5.9%. The magnitude of the coefficient of determination (R Square) is 5.9%, this number means that Productivity and Attendance Levels have an effect on Salaries of 5.9%. While the rest (100% - 5.9% = 94.1%) is influenced by other variables not examined in the regression analysis in this study.

Effect of Productivity Level on Salary

Effect of Productivity Level on Salary. Based on the results of data processing for absenteeism, the t test results show a significant value of 0.791 > 0.05 with a t count value of -2.66, while for the t table value of 1.9960, it can be concluded that t count < t table, namely -2.66 < 1.9960 which means Ho is accepted and Ha is rejected. A negative t value indicates the Productivity Level variable has the opposite relationship with Salary. So it can be stated that the Productivity Level (X1) has a negative effect on Salary (Y).

The Effect of Attendance on Salary

Attendance variable has an influence on Salary. With the results of the t-test showing a significant value of $0.048\ 0.05$ with a t-count value of 2.012, while for t-table is 1.9960, it can be concluded that t-count > t-table is 2.012 > 1.9960 which means Ho is rejected and Ha be accepted. A positive t value indicates the attendance variable has a direct relationship with salary. That Attendance (X2) has a positive effect on Salary (Y).

The Effect of Productivity and Attendance Levels on Salaries

With the results of the F test shows the value of F with a significance level of 0.129 > 0.05. By comparing the calculated F value with the F table, it is known that the calculated F is greater than the F table or 2.111 < 3.134. So it can be stated that the Productivity and Attendance Levels have no effect simultaneously (simultaneously) on salaries. The value of R Square provides an illustration that the arbitrariness of the Productivity Level and Attendance Variables in their influence on the rise and fall of the Salary variable is 5.9%



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and the remaining 94.1% is the contribution of other variables that are not included in the model (not examined) and are incorporated in the confounders in the regression model.

IV. CONCLUSION

Based on data processing regarding the Effect of Productivity and Attendance Levels on Salaries received by Contract Labor Employees (TKK) in the Bekasi City Education Office, it can be concluded that:

- 1. The results of the Partial Test (t-test) show that the variable (X1) Productivity Level has no significant effect on (Y) the salary received by Contract Labor Employees (TKK). Where the significant value of t-count is -0.266 which is smaller than the t-table value of 1.9960.
- 2. The results of the partial test (t-test) show that the absentee variable has an effect on the salary received by contract workers (TKK). This is clarified by the results of the t test which shows the value of sig. of 0.048. Based on the t-count obtained is 2.012 which is compared to the t-table of 1.9960. It means that t-count > t-table, that is (2.012 > 1.9960).
- 3. Based on the results of the F test, namely the independent variable (X1) Productivity Level, and (X2) Attendance on (Y) Salary together has no significant effect, this can be seen from the sig value. > 0.05 and the f-count is 2.111 compared to the f-table which is 3.134 (2.111 < 3.134). This means that h03 is accepted and ha3 is accepted. With a percentage level contribution (R Square) of 5.9% between Productivity and Attendance Levels to Salaries.

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