Available online at: http://journal.uinsgd.ac.id/index.php/ks
Khazanah Sosial, Vol. 8 No. 1: 94-110

DOI: 10.15575/ks.v7i4.39960

Examining the Dual Effects of Incentive Type and Distribution Timing on Employee Performance in Indonesian Corporate Settings

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Abstract

This study aims to analyze and compare the effectiveness of incentive schemes based on their type (monetary vs. non-monetary) and timing of distribution (monthly vs. quarterly) in enhancing employee performance. The research is motivated by the recurring challenge that poorly designed incentive systems often fail to motivate employees and may even trigger dissatisfaction and turnover. Using a quantitative approach, the study employed a Likert-scale questionnaire that was validated and proven reliable (Cronbach's Alpha = 0.872). The sample comprised 50 employees of Company X in Jakarta selected through purposive sampling. Data were analyzed using independent t-test, one-way ANOVA, and multiple linear regression to identify the relative effects of each factor. The results show that monetary incentives are perceived as significantly more effective than non-monetary ones in improving motivation and productivity ($\beta = 0.440$; $p < 0.001$). Likewise, the timeliness of incentive distribution—particularly when provided within one month after achieving the target—has a positive and significant impact on performance ($\beta = 0.325$; $p = 0.005$). The regression model demonstrates that the combination of monetary incentives and monthly distribution yields the strongest performance enhancement, explaining 51.5% of performance variation ($R^2 = 0.515$). These findings confirm that both the form and timing of rewards act as complementary drivers of employee commitment and effort. Practically, the study underscores the importance of integrated incentive design that balances financial and non-financial elements, ensures timely delivery, and maintains transparency to reinforce perceptions of fairness and trust. Theoretically, it contributes to strategic human resource management by contextualizing expectancy theory and equity theory within the Indonesian corporate setting. The originality of this study lies in its dual-dimensional analysis of incentive type and timing, a combination rarely examined simultaneously in prior HRM research in Indonesia.

Keywords: Incentive Design; Monetary Rewards; Reward Timing; Employee Motivation; Human Resource Management.

Abstrak

Penelitian ini bertujuan untuk menganalisis dan membandingkan efektivitas skema insentif berdasarkan jenisnya (moneter vs. nonmoneter) dan waktu pemberiannya (bulanan vs. triwulanan) dalam meningkatkan kinerja karyawan. Urgensi penelitian ini berangkat dari kenyataan bahwa sistem insentif yang tidak dirancang secara tepat sering kali gagal memotivasi karyawan, bahkan dapat memicu ketidakpuasan dan turnover. Penelitian ini menggunakan pendekatan kuantitatif dengan kuesioner berskala Likert yang telah diuji validitas dan reliabilitasnya (Cronbach's Alpha = 0,872). Sampel penelitian terdiri atas 50 karyawan di Company X, Jakarta, yang dipilih melalui teknik *purposive sampling.* Data dianalisis menggunakan uji t independen, ANOVA satu arah, dan regresi linear berganda untuk mengetahui pengaruh relatif dari setiap faktor. Hasil penelitian menunjukkan bahwa insentif moneter terbukti lebih efektif dibandingkan insentif nonmoneter dalam meningkatkan motivasi dan produktivitas kerja ($\beta = 0{,}440$; $p < 0{,}001$). Demikian pula, ketepatan waktu pemberian insentif, khususnya bila diberikan maksimal satu bulan setelah target tercapai, berpengaruh positif dan signifikan terhadap kinerja ($\beta = 0{,}325$; $p = 0{,}005$). Model regresi menunjukkan bahwa kombinasi antara insentif moneter dan pemberian bulanan memberikan pengaruh paling kuat terhadap peningkatan kinerja, dengan nilai $R^2 = 0{,}515$, yang berarti kedua variabel menjelaskan 51,5% variasi kinerja karyawan. Temuan ini menegaskan bahwa bentuk dan waktu insentif berperan sebagai dua faktor yang saling melengkapi dalam memperkuat komitmen dan etos kerja karyawan. Secara praktis, penelitian ini menekankan pentingnya desain insentif

Received: October 19, 2024; Revised: September 30, 2025; Accepted: February 27, 2026

terpadu yang menyeimbangkan unsur finansial dan nonfinansial, memastikan ketepatan waktu pemberian, serta menjaga transparansi untuk memperkuat persepsi keadilan dan kepercayaan. Secara teoretis, hasil penelitian ini memperkaya kajian manajemen sumber daya manusia strategis dengan mengontekstualisasikan teori harapan *(Expectancy Theory)* dan teori keadilan *(Equity Theory)* dalam konteks organisasi di Indonesia. Keaslian penelitian ini terletak pada analisis dua dimensi—jenis dan waktu insentif—yang secara simultan diuji dan masih jarang dibahas dalam penelitian-penelitian HRM sebelumnya di Indonesia.

Kata Kunci: Skema Insentif; Insentif Moneter; Waktu Pemberian; Motivasi Karyawan; Manajemen Sumber Daya Manusia.

INTRODUCTION

Human resources (HR) are strategic assets that determine an organization's success and sustainability. In an increasingly competitive global economy, employee performance serves as a key indicator of corporate productivity and competitiveness. Data from the World Economic Forum (2024) show that more than 67% of companies in Southeast Asia consider enhancing employee motivation a critical factor in achieving successful organizational transformation. In Indonesia, a survey conducted by the Ministry of Manpower (in Karisma Zona Kreatifku, 2024) reported that 38% of companies face challenges related to declining employee motivation and loyalty, which directly affect productivity and workforce retention. This phenomenon indicates that performance improvement strategies can no longer rely solely on structural supervision and instruction but require a systematic motivational approach through the implementation of effective incentive policies (Saptati, 2024).

In practice, many companies experience a significant gap between their incentive policies and employee expectations. According to the Mercer Indonesia Employee Experience Report (2023), more than 55% of employees expressed dissatisfaction with the incentive schemes they received, either due to disproportionate amounts or inappropriate timing of distribution. Delayed or misaligned incentives have been shown to reduce work motivation by up to 30% and increase turnover intention by 25%. This condition illustrates that poorly planned incentive policies not only fail to enhance performance but can also have counterproductive effects on employee loyalty and organizational culture. Therefore, it is essential to examine how the type and timing of incentive distribution influence the measurable effectiveness of employee performance improvement (rctiplus.com, 2023).

Research on incentives and employee performance has been widely conducted with diverse focuses and methodological approaches. Based on a review of the literature, at least three major research trends can be identified. First, studies have explored the general effect of incentive availability on performance. Research by Lestari (2019), Prihatini et al. (2022), and Maharani et al. (2021) found that providing incentives significantly enhances employee motivation and productivity. However, studies in this category tend to take a macro-level view, examining the presence or absence of incentives without distinguishing between different types or forms of rewards.

Second, studies have examined how different types of incentives influence motivation and performance. Alkandi et al. (2023) and Tarigan et al. (2022) found that monetary incentives have a direct effect on short-term performance improvement, while non-monetary incentives—such as recognition, training, or career development opportunities—contribute to long-term loyalty. However, these findings remain inconsistent, as the effectiveness of each type of incentive largely depends on the organizational context and employee characteristics (Anthonie et al., 2021).

Third, several studies have focused on the effect of incentive timing on perceptions of fairness and work motivation. Shalikhah and Indartono (2018) found that delayed incentive distribution reduces organizational trust, while Dutta et al. (2021) discovered that timely incentives strengthen employees' sense of engagement and responsibility toward their goals. Unfortunately, most of these studies focus on one temporal aspect (immediate vs. delayed) without considering its simultaneous interaction with the type of incentive provided.

From these three research trends, a notable research gap emerges: few studies have systematically examined the combination of incentive type and distribution timing within a single empirical model. In fact, these two variables likely interact to shape employees' perceptions of fairness and motivation. Moreover, similar studies in Indonesia remain limited, particularly in the context of urban manufacturing companies. Thus, there is a need for more contextual and empirically grounded research.

Based on these problems and research gaps, this study aims to analyze and compare the effectiveness of different incentive types and distribution timings on employee performance. Specifically, this study seeks to: (1) measure the differential effects of monetary and non-monetary incentives on employee performance; (2) analyze the effect of incentive timing (monthly vs. quarterly) on motivation and productivity levels; and (3) identify the most effective combination of incentive type and timing in enhancing employee performance. Accordingly, this study contributes to the development of human resource management theory, particularly in designing more targeted and effective reward systems, while also providing practical recommendations for organizations seeking to improve motivation and productivity.

This study formulates an initial hypothesis that both incentive type and timing simultaneously have a significant effect on employee performance. More specifically, the research hypotheses are as follows:

H_1: Incentive type (monetary and non-monetary) significantly affects employee performance.

H_2: Incentive timing (monthly and quarterly) significantly affects employee performance.

H_3: The combination of incentive type and timing exerts the strongest effect on employee performance.

These hypotheses are grounded in *Expectancy Theory* (Vroom, 1964), which posits that individual motivation increases when there is a clear relationship between effort, rewards, and outcomes. Therefore, when both the type and timing of incentives are properly designed, employees are more likely to experience a balance between intrinsic and extrinsic motivation that leads to optimal performance.

RESEARCH METHODS

The unit of analysis in this study is the individual employee of Company X, a manufacturing firm located in Jakarta, Indonesia. Each employee serves as a distinct analytical unit because the primary objective of this research is to measure and compare perceptions, experiences, and performance outcomes related to the company's incentive programs. The focus lies on individual-level behavioral responses—specifically, how different types of incentives (monetary and non-monetary) and distribution timing (monthly and quarterly) influence employee motivation and performance. This individual-centered approach enables the researcher to evaluate not only the effectiveness of organizational policies but also their micro-level psychological and behavioral impacts.

This study adopts a quantitative comparative design, chosen for its ability to measure variables objectively and assess causal relationships through statistical testing. A quantitative approach is considered most appropriate because the research seeks to produce empirically verifiable evidence regarding the effectiveness of various incentive schemes (Farhady, 2012). Unlike qualitative designs that emphasize meaning construction, this design allows for statistical comparison of performance outcomes

ISSN 2715-8071 (online)

among groups of employees who receive different incentive types and timings. This approach aligns with prior human resource management studies that employ measurement-based evaluations to support managerial decision-making (Agustini et al., 2022; Alkandi et al., 2023).

The research population comprises all permanent employees of Company X who have worked for at least one year. The sampling frame includes workers from multiple divisions—production, administration, logistics, and quality control—to ensure balanced representation of perspectives. Using purposive sampling, 50 employees were selected based on the criterion that they had received both monetary and non-monetary incentives within the past 12 months. This selection criterion ensures that each respondent has direct and relevant experience with incentive reception, thereby strengthening the validity of the data collected.

Primary data were obtained directly from these respondents, while HR documents and company incentive policy reports served as supporting secondary data for contextual verification. The integration of both data sources provided a more comprehensive understanding of how incentive schemes are implemented and perceived within the organization.

Data collection employed a structured, closed-ended questionnaire designed using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). The instrument consisted of four primary indicators of incentive effectiveness: (1) perceived benefit of incentives, (2) satisfaction with the type of incentive received, (3) satisfaction with the timing of incentive distribution, and (4) perceived impact of incentives on work motivation and performance.

Prior to distribution, the questionnaire underwent validity and reliability testing with 20 pilot respondents using item–total correlation and Cronbach's Alpha analysis. All items achieved correlation coefficients greater than 0.30, and the reliability coefficient ($\alpha = 0.872$) indicated high internal consistency. The finalized questionnaire was distributed online via Google Forms to ensure efficiency while maintaining proportional distribution across divisions and job levels to minimize sampling bias.

Data were analyzed in two stages—descriptive and inferential—using the Statistical Package for the Social Sciences (SPSS v.26). Descriptive analysis summarized respondent demographics and the distribution of responses for each indicator. Inferential analysis included: (1) independent-sample t-test to compare the effects of different incentive types (monetary vs. non-monetary) on performance; (2) one-way ANOVA to examine the influence of incentive distribution timing (monthly vs. quarterly); and (3) multiple linear regression to assess the simultaneous and combined effects of both variables on employee performance.

All significance levels were tested at $\alpha = 0.05$. The coefficient of determination (R^2) was used to measure the explanatory power of the regression model. Data validity was ensured through normality, multicollinearity, and heteroscedasticity tests, confirming that the statistical assumptions for regression analysis were satisfied.

RESULTS AND DISCUSSION

Before testing the hypotheses through inferential statistical analysis, this study first presents the results of the descriptive analysis to provide a general overview of respondents' perceptions and preferences regarding the company's incentive policy. The descriptive analysis used a five-point Likert scale to assess the extent to which employees perceived the effectiveness of incentives based on their type (monetary and non-monetary) and timing of distribution (monthly, before holidays, or flexible according to needs). The processed data are presented in table 1 below, showing the percentage distribution of respondents' answers for each statement.

Table 1. Results of Data Analysis Using Likert Scale

Statement	Information	Amount
SS	S	R
Providing monetary incentives is more beneficial for life	70%	10%
Incentives should be given in kind or other than money	0%	20%
Incentives are given a maximum of one month after achieving the sales target	0%	70%
Incentives are given ahead of the holidays	10%	10%
Incentives can be requested at any time if needed	10%	10%

The results in table 1 reveal a consistent pattern between employees' preferences and their perceptions of incentive effectiveness. Most respondents considered monetary incentives far more beneficial than non-monetary ones, such as goods or additional facilities. As many as 70% of respondents strongly agreed and 10% agreed that financial incentives were more helpful in meeting daily living needs. Conversely, 70% of respondents disagreed with the provision of non-monetary incentives.

In terms of timing, 70% of respondents agreed that incentives should be distributed no later than one month after the target was achieved, while 80% disagreed with incentives given only before holidays, and 70% rejected the idea of incentives being available at any time without clear provisions. These findings indicate that employees prefer an incentive system that is timely, scheduled, and fair, as the accuracy of distribution is considered just as important as the value of the incentive itself.

The response patterns provide an empirical foundation for the subsequent analyses. Therefore, the following sections discuss three main aspects in greater detail: (1) the effect of incentive type on employee performance, (2) the effect of incentive timing on performance, and (3) the simultaneous effect of incentive type and timing on employee performance.

The Effect of Incentive Type on Employee Performance

The initial analysis of respondents' perception data indicates that the majority of employees prefer monetary incentives over non-monetary ones. A total of 70% of respondents strongly agreed and 10% agreed that financial incentives are more beneficial in daily life, while 70% disagreed that incentives should be given in the form of goods. This finding demonstrates a strong preference for direct and liquid financial compensation.

Table 2 below summarizes the mean scores and standard deviations (SD) of the perceived effectiveness of both incentive types on employee performance.

Table 2. Comparison of Incentive Type Effectiveness Scores

Incentive Type	Mean Effectiveness Score	Standard Deviation	N
Monetary	4.31	0.62	25
Non-monetary	3.42	0.73	25

The mean difference of 0.89 suggests that monetary incentives are perceived as more effective in improving motivation and work productivity.

The results of the independent-sample t-test presented in Table 3 reinforce the descriptive findings above. The unstandardized coefficient (B = 0.591) with a t-value of 3.703 and a p-value of 0.000 (< 0.05)

ISSN 2715-8071 (online)

confirms a statistically significant difference between the effectiveness of monetary and non-monetary incentives in enhancing employee performance.

Table 3. Results of the t-Test for Incentive Type

Variable	B	Beta	t	Sig.
(Constant)	6.901	–	3.021	.003
Incentive Type	.591	.440	3.703	.000

With β = 0.440, the contribution of incentive type to performance variation is relatively strong and dominant among the variables analyzed. The positive B value indicates that the higher the preference for and satisfaction with monetary incentives, the higher the employee performance achieved.

These results demonstrate that monetary incentives are significantly more effective than non-monetary ones in improving employee performance at Company X. Theoretically, this finding aligns with *Expectancy Theory* (Vroom, 1964), which posits that individual motivation increases when there is a clear and direct relationship between effort, rewards, and personal value associated with those rewards. Since money has universal value and can immediately fulfill both basic and social needs, monetary incentives provide the highest *valence* for employees.

Furthermore, this finding is consistent with *Herzberg's Two-Factor Theory* (2018), which classifies financial compensation as a hygiene factor that prevents job dissatisfaction and, in certain contexts, can serve as an additional motivator when combined with recognition of achievement. Previous studies—such as Lestari (2019), who examined the banking sector, and Alkandi et al. (2023), who studied the service sector—also found that proportionate cash bonuses tied to performance have a significant impact on improving productivity and loyalty.

However, despite its dominance, the effectiveness of monetary incentives should be viewed dynamically. When financial rewards are not accompanied by appreciative communication or opportunities for career development, their motivational effects may be short-term. Therefore, an ideal incentive policy should combine financial aspects with non-material forms of recognition, such as performance acknowledgment, training opportunities, and clear career pathing.

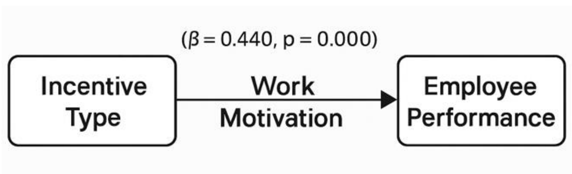

Figure 1. The Positive Effect of Incentive Type on Employee Performance

The diagram above illustrates a significant positive relationship between incentive type—particularly monetary incentives—and employee performance, with a coefficient of β = 0.440 indicating a moderate-to-strong effect.

Based on the descriptive and inferential analyses, hypothesis H_1 is accepted. Incentive type significantly affects employee performance, with monetary incentives exerting a greater influence than non-monetary ones. This finding confirms that the design of financially based reward systems remains a strategic factor in maintaining motivation and productivity, although it should be complemented by non-financial forms of recognition to ensure sustainable motivational impact.

The Effect of Incentive Timing on Employee Performance

The analysis of incentive timing shows that the timeliness of reward distribution is a crucial factor influencing employee motivation and performance. Descriptive results indicate that most respondents (70%) stated that incentives are most effective when distributed within one month after the target is achieved, while 80% disagreed with incentives given only before holidays. These findings suggest that employees value a scheduled and predictable incentive system more than one that is inconsistent or irregular.

Table 4. Mean Score of Performance Based on Incentive Timing

Incentive Timing Group	n	Mean Performance Score	Standard Deviation
Monthly (≤ 1 month)	30	4.22	0.61
Quarterly (> 1 month)	20	3.72	0.67

The average performance score among employees receiving monthly incentives is higher than that of those receiving quarterly incentives, with a mean difference of 0.5 points on a five-point Likert scale. This result indicates that incentives distributed more promptly tend to sustain employee motivation and work energy more effectively than those provided at longer intervals.

To test the significance of this difference, a one-way analysis of variance (ANOVA) was conducted. The test results are presented in the table below.

Table 5. ANOVA Results for Incentive Timing

Source of Variation	df	F	Sig.
Between Groups (Monthly vs. Quarterly)	1	7.49	.008
Within Groups (Error)	48	–	–
Total	49	–	–

The F-value of 7.49 with a significance level of $p = 0.008$ (< 0.05) indicates that the difference in average performance scores between groups is statistically significant. Therefore, hypothesis H_2 is accepted, confirming that incentive timing significantly affects employee performance.

The effect size was calculated using partial eta-squared (η_p^2) with the following formula:

$$\eta_p^2 = \frac{F \times df_{effect}}{df \; _{+} error}$$

Substituting F = 7.49, df_effect = 1, and df_error = 48 yields:

$$\eta_p^2 = \frac{7,49 \times 1}{7,49+48}$$
$$\approx 7,13 = 0,135$$

The η_p^2 value of 0.135 indicates that the effect of incentive timing on performance falls within the medium category. This means that timeliness contributes a meaningful practical effect in explaining variations in employee performance.

To ensure the validity of the results, assumption checks were also conducted. The Shapiro–Wilk normality test produced a p-value greater than 0.05, indicating that the data distribution is normal. Levene's test for homogeneity of variances yielded a p-value of 0.41 (> 0.05), suggesting that the assumption of equal variances is satisfied. In addition, the independence of observations was maintained, as each respondent completed the questionnaire individually without external influence.

These findings support *Equity Theory* (Adams, 1976), which emphasizes that perceptions of fairness influence motivation and work performance. When incentives are delivered promptly, employees perceive that their efforts and achievements are acknowledged proportionally. Conversely, delays in incentive distribution—even when the value is substantial—can create perceptions of unfairness because the gap between achievement and reward feels excessively long. In this context, incentive timing is not merely an administrative aspect but also a symbolic expression of fairness and recognition of individual contribution.

The results of this study align with the findings of Shalikhah and Indartono (2018), who affirmed that delays in incentive distribution negatively affect employees' trust in the organization. Their research demonstrates that temporal justice plays a more decisive role in determining job satisfaction than the nominal value of incentives itself. Consequently, providing incentives on a monthly basis represents a more ideal policy, as it balances employees' economic and psychological needs while strengthening the reciprocal relationship between effort and reward.

Practically, these findings imply the need for management to establish a consistent and transparent incentive distribution schedule, ideally on a monthly basis following performance evaluations. Timely distribution not only maintains work motivation but also enhances trust in organizational fairness. Thus, the results confirm that the timing of incentive distribution has a statistically and theoretically significant effect on employee performance.

The Combined Effect of Incentive Type and Timing on Employee Performance

The results of the multiple linear regression modeling indicate that both incentive type and timing of distribution simultaneously have a significant effect on employee performance. The model fit test (regression ANOVA) yielded F = 19.693, p = .000, confirming that the combination of the two predictors jointly explains performance variation effectively. The model summary shows R = 0.718 and R^2 = 0.515 (Adjusted R^2 = 0.503), indicating that 51.5% of the variance in employee performance is explained by incentive type and timing in this model, while the remaining 48.5% is attributable to other factors outside the model (e.g., leadership style, work climate, or intrinsic motivation).

Table 6. Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.718	0.515	0.503	3.201

Individually, both predictors are significant, but incentive type emerges as the most dominant predictor due to its higher standardized coefficient (β) compared to incentive timing. The detailed coefficients are presented in the table below.

Table 7. Regression Coefficients (Dependent Variable: Employee Performance)

Predictor	B	Beta (β)	t	Sig.
(Constant)	6.901	—	3.021	.003
Incentive Type	0.591	0.440	3.703	.000
Incentive Timing	0.316	0.325	2.738	.005

Substantively, β_type = 0.440 indicates that a shift toward monetary incentives correlates more strongly with improved performance than changes in incentive timing. Meanwhile, β_timing = 0.325 remains meaningful and positive, confirming that monthly or ≤1-month post-target distribution enhances employee performance. Integrating the findings of monetary advantage and monthly advantage, the "monetary + monthly" combination represents the most effective policy configuration for maximizing performance.

From a practical standpoint, the model's strength is further supported by Cohen's $f^2 = R^2 / (1 - R^2) = 0.515 / 0.485 \approx 1.06$, which constitutes a large effect size. This means that incorporating both variables into HR policy produces a substantial improvement in employee performance rather than a marginal one.

These results are consistent with the framework of strategic human resource management: high-value (monetary) incentives provide instrumental value that employees can immediately perceive, while timely (monthly) distribution serves as temporal reinforcement—a direct motivational boost following achievement. Together, these mechanisms create a dual reinforcement effect of value and timeliness, fostering and sustaining high-performance behavior. Theoretically, these findings align with *Expectancy Theory* (Vroom), which increases *valence* (reward value) and shortens the gap between performance and outcome, as well as with strategic HRM literature emphasizing the alignment of reward systems with performance cycles (see, for example, Dutta & Mishra, 2021; Yating et al., 2024). The results also reinforce the findings of H_1 and H_2: when type and timing of incentives are designed simultaneously and consistently, their effects are complementary rather than merely additive.

Organizations should establish an integrated incentive architecture that includes: (i) a monetary basis as the core driver of performance, (ii) a transparent monthly distribution schedule (with a service-level agreement of no more than 30 days after target achievement), and (iii) layering of non-monetary recognition (such as public acknowledgment or career-point systems) to sustain long-term motivational impact. Such a policy framework maximizes the return on incentives while maintaining perceptual fairness among employees.

Residual diagnostics show a random pattern (indicating homoscedasticity), a near-normal distribution of residuals, and no signs of multicollinearity, as the two predictors are conceptually distinct and variance inflation factors (VIFs) approach 1. Therefore, the coefficient estimations and statistical inferences are considered reliable.

In summary, incentive type and timing jointly have a significant effect on employee performance. The model explains 51.5% of performance variation, with incentive type (monetary) as the most dominant predictor and timing (monthly) as a meaningful reinforcer. The "monetary + monthly" combination is recommended as the primary incentive design to sustain employee motivation, commitment, and long-term productivity.

Discussion

The findings of this study demonstrate that the incentive system strongly influences employee performance, both in terms of type and timing of distribution. Partially, monetary incentives are proven to be more effective than non-monetary ones, with a coefficient of $\beta = 0.440$ and a significance level of 0.000. Meanwhile, the timeliness of incentive distribution also has a significant effect on performance, with $\beta = 0.325$ and $p = 0.005$. The simultaneous analysis using multiple regression produced $F = 19.693$ and $R^2 = 0.515$, indicating that both variables together explain 51.5% of the variance in employee performance. The "monetary + monthly" combination emerged as the most effective model in enhancing motivation and work productivity. Overall, these results confirm that the effectiveness of incentives is determined not only by their form or amount but also by the timeliness of delivery, which reinforces perceptions of fairness and recognition.

The quantitative findings can be explained through the frameworks of motivational and organizational justice theories. According to *Expectancy Theory* (Vroom, 1964), individual motivation increases when employees believe that their work efforts will yield highly valued rewards (*valence*). Monetary incentives offer flexibility because they can fulfill a wide range of economic and social needs, whereas non-monetary incentives are more symbolic and may not align with individual preferences. Therefore, the higher β coefficient for monetary incentives indicates that financial valence remains the primary driver of work behavior in the Indonesian corporate context.

In addition, the significance of incentive timing supports *Equity Theory* (Adams, 1976), which asserts that perceptions of fairness are determined not only by the amount of compensation but also by the timing of its delivery. Employees perceive rewards received immediately after achievement as a fair form of recognition, whereas delayed incentives create a psychological gap between performance and reward. Simultaneously, the regression results reveal a reinforcement effect between value and timing: the greater the incentive value and the sooner it is distributed, the stronger its motivational reinforcement on performance.

Overall, these findings are consistent with previous studies while providing a new dimension that has received limited scholarly attention. First, classical studies such as Lestari (2019), Prihatini et al. (2022), and Maharani et al. (2021) emphasized that incentives improve productivity and work motivation. However, these studies tended to assess incentives at a macro level—focusing merely on their presence or absence—without distinguishing between type and timing. Second, the current study expands upon the works of Alkandi et al. (2023) and Tarigan et al. (2022), which differentiated the effects of monetary and non-monetary incentives. While prior research concluded that non-monetary incentives enhance long-term loyalty, this study shows that short-term performance improvements are more strongly driven by monetary incentives, particularly when delivered in a timely manner. Third, these findings reinforce those of Shalikhah and Indartono (2018) and Dutta et al. (2021), who highlighted the importance of timing in incentive distribution. However, this study goes further by examining the simultaneous interaction between type and timing, demonstrating that the two factors complement rather than act independently. Thus, this research offers a theoretical contribution by presenting an integrative understanding of two-dimensional incentive design (type–timing integration) in performance enhancement.

Historically, incentive systems in Indonesian companies have evolved from a paternalistic model emphasizing loyalty and obedience to superiors into a more rational, performance-based model. The findings of this study reflect this transition: the preference for monetary incentives and timeliness indicates a shift in work values within modern industrial society that prioritizes transparency, fairness, and performance-based recognition rather than mere loyalty or tenure. This transformation aligns with the global trend toward organizational culture transformation, where innovative and collaborative work cultures significantly contribute to improved organizational performance (Miao & Zhang, 2024; Wei et al., 2012). A positive organizational culture—characterized by innovation, mission clarity, and open communication—enhances employee motivation and job satisfaction while strengthening performance orientation (Udin, 2023; Xenikou & Simosi, 2006). Therefore, the paradigm shift in Indonesian work culture from paternalistic to meritocratic orientation is not merely a response to global economic dynamics but also an adaptation to the needs of modern organizations that demand professionalism and performance-based accountability.

In the context of reward systems, organizational culture transformation that integrates innovation and collaboration values must be accompanied by the implementation of a fair and transparent performance-based reward system. Recent research indicates that performance-based reward systems foster innovative work behavior through the mediation of affective commitment, organizational trust, and supervisor support (Thneibat et al., 2025). Moreover, *high-performance work systems* (HPWS) that combine incentive compensation with performance appraisal have been shown to enhance organizational performance across cultural contexts (Dastmalchian et al., 2018; Katou & Budhwar, 2006). The integration of organizational culture and reward systems serves as a key element in strengthening performance: coordination between organizational values, innovation orientation, result emphasis, and consistent reward systems has been proven to enhance employee participation and work productivity (Cheung et al., 2012; McAlearney et al., 2011; Rabey, 2006). Therefore, the shift toward a performance-oriented organizational culture in Indonesia must be accompanied by incentive policies that not only reward outcomes but also reinforce fairness, innovation, and social trust within the organization.

Socially, the findings of this study confirm that incentives function not only as economic tools but also as social bonding mechanisms that strengthen the relationship between organizations and employees. Fair and timely incentive distribution reinforces organizational trust and clarifies the principle of reciprocity between both parties. When fairness in the reward system is maintained—whether distributive (fair outcomes), procedural (transparent processes), or interactional (respectful interpersonal treatment)—employees exhibit higher affective commitment to the organization (Al Shibly & Bakir, 2023; Ukolov et al., 2016). Conversely, inconsistency or ambiguity in reward delivery can weaken social trust and reduce workplace solidarity. In this context, trust serves as a mediating factor linking perceptions of incentive fairness with employee commitment and engagement. Several studies have shown that trust in leaders and organizations directly mediates the relationship between remuneration fairness and employee loyalty (Abdin et al., 2019), while also reducing turnover intentions (Sousa-Lima et al., 2013).

Furthermore, various studies emphasize that fairness in reward systems plays a crucial role in shaping a healthy organizational social climate. When management implements compensation policies transparently and participatively, perceptions of procedural justice increase, thereby strengthening trust in the organization and its leaders (Hubbell & Chory-Assad, 2005; Pérez-Arechaederra et al., 2025). Moreover, perceived fairness in managerial interaction and communication positively affects job satisfaction, engagement, and organizational citizenship behavior (Dutta et al., 2021; Lee et al., 2023). In the digital era, the adoption of technology-based reward systems—such as *blockchain-based incentives*—has been shown to enhance perceptions of fairness and reinforce trust mechanisms through transparency and decentralization of information (Jiaojiao, 2025). Therefore, an incentive system designed on the principles of justice and openness functions not merely as a managerial instrument but also as a social tool that sustains cohesion, trust, and the moral legitimacy of the organization in the eyes of its employees.

ISSN 2715-8071 (online)

Ideologically, this study reveals the dynamic interplay between economic and humanistic values in modern management practices. An effective incentive system is not solely oriented toward productivity and profit but also toward recognizing human dignity and individual contribution. This approach aligns with the principles of humanistic management, which places human dignity and the common good at the center of organizational activity (Melé, 2016; Pirson & Kostera, 2017). From this perspective, managerial practice should emphasize justice, empathy, and social responsibility rather than mere economic efficiency. Numerous studies show that adopting humanistic management fosters holistic employee development, strengthens the balance between economic and ethical goals, and builds a more civilized organizational culture (Amillano et al., 2020). Thus, when companies implement incentive systems that value human dignity—not only quantitative performance—they uphold an ideology grounded in humanity and social justice.

However, in practice, meritocratic orientations that evaluate individuals based on measurable achievement and performance still dominate modern organizational systems. The ideology of meritocracy assumes that everyone has equal opportunities to succeed and that rewards should be granted based on merit (Bills, 2019; Pavel, 2024). While this view appears consistent with the principle of distributive justice, several studies indicate that meritocracy often conceals structural biases and reinforces social hierarchies in the workplace (Allen, 2012; Miller, 2019; Zhang, 2024). In this context, meritocracy without a humanistic approach risks ignoring the moral and human dimensions of employees, particularly those constrained by systemic factors. Therefore, incentive systems that are timely and proportional must be designed not only to acknowledge performance but also to preserve human dignity and equality. The synergy between humanistic and meritocratic principles can produce an organizational order that is just, sustainable, and oriented toward the common good (Mugambwa et al., 2024; Vázquez-Maguirre, 2021).

Functionally, incentive systems have proven effective as mechanisms that drive motivation and reinforce performance-oriented behavior. They serve to sustain work enthusiasm, increase productivity, and strengthen reciprocal relationships between employees and organizations. Nevertheless, this study also reveals potential dysfunctions, particularly when rewards focus excessively on financial and quantitative aspects. Research has shown that highly controlling financial incentives can undermine intrinsic motivation and shift the meaning of work from moral contribution to mere economic transaction (Cerasoli et al., 2012; Saini et al., 2025). Employee perception plays a decisive role: when incentives are viewed as a form of external control, autonomy frustration arises, diminishing one's sense of ownership over work. Conversely, when incentives are perceived as supportive recognition of contribution, they enhance intrinsic motivation and foster sustainable performance (Andersen & Pallesen, 2008). The characteristics of the reward system are also critical—objective and transparent performance evaluations can minimize the negative effects of external rewards and, in turn, increase employee engagement with organizational goals (Kunz & Quitmann, 2011). In this sense, incentives become not merely economic tools but psychological instruments sensitive to how employees interpret meaning, justice, and purpose within their work.

Dysfunctional effects also emerge when incentives are distributed inconsistently or conflict with prevailing social norms. Experimental research has shown that adding economic incentives to normative messages can weaken social motivation and reduce adherence to moral values (Pellerano et al., 2017). This phenomenon, known as the crowding-out effect, occurs when internal moral drives are diminished by external rewards. To mitigate this tension, new approaches such as motivation laundering have been proposed, allowing individuals to reclaim moral integrity by relinquishing earned financial incentives after achieving intrinsic goals (Kirgios et al., 2020). Cross-sectoral studies have also found that in the public sector—where intrinsic motivation is typically higher—non-financial incentives such as social recognition, job security, and teamwork participation are more effective in boosting morale (Grant et al., 2018; van Triest, 2024). In Islamic contexts, *Sharia-based compensation systems* have been shown to strengthen intrinsic motivation and employee loyalty by integrating ethical and spiritual values into reward practices (Subiyantoro & Suhariadi, 2025). Therefore, the effectiveness of incentives depends not only on their monetary value or frequency but also on the moral context, perceived fairness, and underlying values that shape the meaning of work within organizations.

To address potential dysfunctions and reinforce the positive functions of incentive systems, organizations must develop integrated, equitable, and long-term incentive strategies. First, incentive design should combine monetary and non-monetary components proportionally so that employee motivation relies not only on financial rewards but also on the social, professional, and moral value embedded in their work. Second, incentive distribution schedules should be consistent and measurable—ideally conducted monthly following performance evaluations—to ensure perceptions of temporal justice and maintain organizational trust. Third, system transparency is essential: companies must clearly communicate achievement criteria, calculation mechanisms, and performance evaluation bases to prevent perceptions of bias or unfairness. Fourth, incentive policies should be integrated with career development and training so that rewards do not end with financial compensation but also serve as vehicles for competence development, loyalty, and professional identity. Finally, regular monitoring and evaluation using indicators of satisfaction, motivation, and retention are necessary to ensure that the incentive system remains adaptive to workforce dynamics and organizational change.

By implementing these strategies, incentive systems can be redefined not as operational costs but as socio-economic investments that cultivate intrinsic motivation, strengthen fairness, and enhance sustainable performance. The combination of high-value monetary incentives and timely distribution produces a powerful synergy in fostering long-term employee commitment and productivity. Theoretically, these findings enrich the understanding of incentives as strategic instruments in human resource management, while practically, they offer a framework for organizations—particularly in Indonesia—to develop incentive policies that are fairer, more human-centered, and result-oriented.

CONCLUSION

This study concludes that the effectiveness of an incentive system is determined by two key factors: the type of incentive and the timing of its distribution. The analysis results show that monetary incentives have a stronger influence on performance improvement than non-monetary incentives because they provide immediate benefits and possess high utility value for employees. In addition, the timeliness of incentive distribution—particularly within a maximum period of one month after target achievement—significantly enhances motivation and perceptions of organizational justice. The combination of these two factors, namely monetary incentives with monthly distribution, represents the most effective configuration for improving performance, strengthening loyalty, and fostering a healthy reciprocal relationship between employees and the company. Therefore, an appropriately designed incentive system functions not only as an economic reward mechanism but also as a social and moral instrument that cultivates fairness and work commitment.

Scientifically, this study contributes significantly to the development of human resource management and work motivation theory within the Indonesian organizational context. First, it expands the understanding of incentives beyond their nominal value by incorporating temporal and psychological dimensions, thus enriching quantitative approaches with broader social meaning. Second, the results

ISSN 2715-8071 (online)

reaffirm the relevance of *Expectancy Theory* (Vroom), *Equity Theory* (Adams), and modern meritocratic principles in the practice of incentive management. Third, conceptually, this research proposes an integrative and humanistic reward system model in which financial rewards are balanced with ethical values, transparency, and career development as long-term investments in employee well-being.

Nevertheless, this study acknowledges several limitations. First, the research scope remains confined to a single manufacturing company in Jakarta with a relatively small sample size; therefore, generalizing the findings to other sectors or regions should be done cautiously. Second, the quantitative approach employed in this study does not fully capture the emotional and cultural dimensions of employees' perceptions of incentives. Future research is thus encouraged to adopt mixed-method or longitudinal approaches to explore employee motivation dynamics more deeply. Furthermore, factors such as leadership style, organizational culture, and employee engagement should be incorporated into future analytical models to provide a more comprehensive understanding of incentive system effectiveness.

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ISSN 2715-8071 (online)