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The Effects of Incentives, Workload and Intrinsic Motivation on Employee Performance at CV AISWA Palembang

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ABSTRACT

This study aims to analyze the effects of incentives, workload, and intrinsic motivation on employee performance at CV AISWA Palembang. A quantitative explanatory research design was employed. The study population consisted of 50 employees, all of whom were included in the sample using saturated sampling (census sampling). Data were collected through questionnaires and analyzed using multiple linear regression with IBM SPSS Statistics version 26. The results show that the research instruments met the validity and reliability criteria and that the regression model satisfied the classical assumptions. Simultaneously, incentives, workload, and intrinsic motivation had a statistically significant effect on employee performance. Individually, each of the three variables had a positive and statistically significant effect on employee performance. The coefficient of determination indicates that the three independent variables explained 81.5% of the variation in employee performance, while the remainder was attributable to factors outside the research model. The study concludes that improving the incentive system, managing workloads proportionately, and strengthening intrinsic motivation can support higher employee performance at CV AISWA Palembang.

INTRODUCTION

Human resources are strategic assets that play a crucial role in determining an organization's success in achieving its objectives. Organizational advantage depends not only on the availability of capital, technology, and business strategies but also on the organization's ability to manage its human resources effectively. Human resource management encompasses the planning, organizing, directing, and controlling of employees so that they can contribute optimally to organizational goals (Siagian, 2023). In this context, employee performance is a critical aspect because it reflects the work outcomes achieved by individuals and groups in accordance with their responsibilities and authority in supporting organizational objectives effectively and efficiently (Afandi, 2018).

Companies operating in the construction sector face relatively complex job characteristics compared with many other industries. Dynamic work environments, stringent project completion targets, occupational safety risks, and substantial physical and mental demands make human resource management essential to project continuity and success (Abdullah, 2022). CV AISWA Palembang is a construction services company that undertakes a range of projects, including buildings, healthcare facilities, offices, and road infrastructure. These job characteristics require the company to maintain a high-performing workforce so that each project can be completed in accordance with established quality, cost, and time standards (Rahman, 2022). These organizational and job characteristics formed the basis for selecting CV AISWA Palembang as the research setting.

Employee performance can be influenced by various factors, including ability, expertise, knowledge, job design, personality, and work motivation (Annisa, 2025). This study focuses on incentives, workload, and intrinsic motivation because these three factors are directly related to the working conditions of employees in construction companies. Incentives refer to rewards provided by the company for employee contributions; workload represents the job demands that employees are required to complete; and intrinsic motivation reflects the internal drive to perform work optimally (Anwar Prabu Mangkunegara, 2017). Accordingly, these three variables may contribute to either improvements or declines in employee performance.

Incentives are a form of compensation that companies can use to encourage employee morale and productivity (Alfarizi et al., 2025). Sudiro and Putri (2022) explain that incentives are stimuli provided by an organization to encourage employees to achieve better performance. Aulia and Ali (2024) likewise found that incentives affect employee performance. However, preliminary observations at CV AISWA Palembang indicated that the existing incentive system does not fully reflect differences in workload or individual performance achievement. This condition may influence employee morale and overall performance outcomes (Hakimah et al., 2025).

In addition to incentives, workload is an important consideration in human resource management. Palilingan et al. (2026) define workload as the total activities that an individual must complete within a particular period, including both physical and mental demands. Azizah et al. (2024) found that workload affects employee performance. At CV AISWA Palembang, the distribution of work remains uneven, with some employees handling a relatively greater volume of tasks than others. Such imbalance may lead to fatigue, reduce productivity, and affect the quality of work produced. Workload is therefore a relevant factor to examine in relation to employee performance (Saputra & Algusri, 2025).

Another important factor is intrinsic motivation. Intrinsic motivation is the internal drive that prompts individuals to engage in an activity without being entirely dependent on external stimuli (Septianti & Frastuti, 2019). Such internal motivation can encourage initiative, responsibility, and commitment in performing work. Hindriari and Rosa (2025) found that intrinsic motivation affects employee performance. Observations at CV AISWA Palembang, however, revealed differences in employees' levels of intrinsic motivation, reflected in low initiative, responsibility, and work enthusiasm among some employees when they did not receive direct supervision. This condition indicates that intrinsic motivation is an important factor in efforts to improve employee performance (Setyo Widodo & Yandi, 2022).

Previous studies have examined the effects of incentives, workload, and intrinsic motivation on employee performance. Aulia and Ali (2024) investigated the effects of incentives, motivation, and workload on employee performance, whereas Azizah et al. (2024) examined workload and intrinsic motivation in relation to employee performance. Hindriari and Rosa (2025) also explored the relationships among intrinsic motivation, incentives, and employee performance. Nevertheless, these studies were conducted in organizations with different characteristics. Research that simultaneously examines incentives, workload, and intrinsic motivation in construction service companies, particularly CV AISWA Palembang, remains limited. This gap warrants further investigation because the construction sector is characterized by distinctive job demands, risks, project completion targets, and workforce management requirements compared with other sectors.

The novelty of this study lies in its simultaneous examination of the effects of incentives, workload, and intrinsic motivation on employee performance in a construction services company, specifically CV AISWA Palembang. Integrating these three variables into a single research model is expected to provide a more comprehensive understanding of the factors associated with employee performance in a construction work environment. The findings are expected to enrich the human resource management literature while providing empirical evidence that can assist the company in evaluating its employee management policies.

Accordingly, this study aims to analyze the simultaneous and partial effects of incentives, workload, and intrinsic motivation on employee performance at CV AISWA Palembang. The findings are expected to contribute theoretically to the development of human resource management research and practically to the formulation of company policies concerning incentive provision, workload management, and the strengthening of intrinsic motivation to support sustainable improvements in employee performance.

RESEARCH METHODS

This study employed a quantitative approach with an associative (explanatory) research design to analyze the effects of incentives, workload, and intrinsic motivation on employee performance at CV AISWA Palembang. A quantitative approach was used because the study focused on testing relationships and effects among variables through statistical analysis to evaluate the formulated hypotheses. The study was conducted at CV AISWA, located on Lorong Bungaran V, Jakabaring District, Palembang City, South Sumatra Province, from February to July 2026.

The population comprised all 50 employees of CV AISWA Palembang, including field employees and administrative staff. The sample was determined using a non-probability sampling technique with saturated sampling (total sampling), in which all members of the population were included as research participants (Sugiyono, 2022). Accordingly, the study involved 50 respondents.

The study used both primary and secondary data. Primary data were collected directly through questionnaires administered to respondents and were supported by interviews and field observations. Secondary data were obtained from books, scientific journals, company documents, and other literature relevant to the study. Thus, the data collection techniques consisted of questionnaires, interviews, and observations.

The independent variables were incentives (X_1), workload (X_2), and intrinsic motivation (X_3), while the dependent variable was employee performance (Y). Each variable was measured using indicators adapted from previous studies and operationalized in a questionnaire. Respondents' answers were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

Before hypothesis testing, the research instrument was assessed for validity and reliability. The validity test was used to determine the ability of each questionnaire item to measure the intended research variable, with an item considered valid when the calculated r value exceeded the critical r value at a 5% significance level. Reliability was assessed using Cronbach's alpha, with an instrument considered reliable when Cronbach's alpha exceeded 0.60. All tests were performed using IBM SPSS Statistics version 26. These criteria are consistent with those applied in the research manuscript.

Data analysis included classical assumption tests consisting of normality, multicollinearity, and heteroskedasticity tests. Normality was assessed using the One-Sample Kolmogorov-Smirnov test to determine whether the regression residuals were normally distributed. Multicollinearity was assessed using Tolerance and Variance Inflation Factor (VIF) values to determine whether strong correlations existed among the independent variables. Heteroskedasticity was examined using a scatterplot by observing the distribution pattern of residuals around the zero axis. The use of the scatterplot was aligned with the test actually presented in the results section (Ghozali, 2018).

Hypotheses were tested using multiple linear regression analysis to determine the effects of incentives, workload, and intrinsic motivation on employee performance. The multiple linear regression model used in this study is expressed as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Where:
Y = Employee Performance
a = Constant
b1, b2, b3 = Regression coefficients
X_1 = Incentives
X_2 = Workload
X_3 = Intrinsic Motivation
e = Error term

The variables and components of the equation are consistent with the model specified in the research manuscript.

The coefficient of determination (R^2) was used to assess the extent to which incentives, workload, and intrinsic motivation explained variation in employee performance. Hypotheses were tested using the simultaneous F-test to evaluate the joint effect of the three independent variables on employee performance and the partial t-test to evaluate the effect of each independent variable on employee performance (Sugiyono, 2019). Hypothesis-testing decisions were based on a 5% significance level (alpha = 0.05). All data processing and analyses were conducted using IBM SPSS Statistics version 26.

RESULTS AND DISCUSSION

Validity Test Results

Table 1
Validity Test Results for the Research Variables

Variable	Item	Calculated r	Critical r	Description
Incentives (X_1)	P1	0.563	0.279	Valid
	P2	0.437	0.279	Valid
	P3	0.556	0.279	Valid

	P4	0.501	0.279	Valid
	P5	0.501	0.279	Valid
	P6	0.477	0.279	Valid
	P7	0.457	0.279	Valid
	P8	0.469	0.279	Valid
	P9	0.459	0.279	Valid
	P10	0.527	0.279	Valid
Workload (X_2)	P1	0.572	0.279	Valid
	P2	0.543	0.279	Valid
	P3	0.632	0.279	Valid
	P4	0.608	0.279	Valid
	P5	0.630	0.279	Valid
	P6	0.630	0.279	Valid
	P7	0.491	0.279	Valid
	P8	0.521	0.279	Valid
	P9	0.557	0.279	Valid
	P10	0.412	0.279	Valid
Intrinsic Motivation (X_3)	P1	0.607	0.279	Valid
	P2	0.515	0.279	Valid
	P3	0.545	0.279	Valid
	P4	0.527	0.279	Valid
	P5	0.456	0.279	Valid
	P6	0.584	0.279	Valid
	P7	0.655	0.279	Valid
	P8	0.531	0.279	Valid
	P9	0.513	0.279	Valid
	P10	0.490	0.279	Valid
Employee Performance (Y)	P1	0.576	0.279	Valid
	P2	0.513	0.279	Valid
	P3	0.469	0.279	Valid
	P4	0.667	0.279	Valid
	P5	0.467	0.279	Valid
	P6	0.507	0.279	Valid
	P7	0.657	0.279	Valid
	P8	0.582	0.279	Valid
	P9	0.568	0.279	Valid
	P10	0.598	0.279	Valid

Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

Based on the validity test results presented in Table 1, all questionnaire items for incentives (X_1), workload (X_2), intrinsic motivation (X_3), and employee performance (Y) had calculated r values greater than the critical r value of 0.279. The calculated r values ranged from 0.412 to 0.667; therefore, all items were declared valid and met the instrument validity criteria. Accordingly, all questionnaire items were considered capable of appropriately measuring the constructs under investigation and were suitable for use as research data collection instruments.

Reliability Test Results

Table 2
Reliability Test Results for the Research Variables

No.	Variable	*Cronbach's alpha*	*Minimum Cronbach's alpha*	Description
1	Incentives (X1)	0.889	> 0.60	Reliable

2	Workload (X2)	0.756	> 0.60	Reliable
3	Intrinsic Motivation (X3)	0.732	> 0.60	Reliable
4	Employee Performance (Y)	0.755	> 0.60	Reliable

Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

The reliability test results show that all research variables had Cronbach's alpha values greater than 0.60: 0.889 for incentives, 0.756 for workload, 0.732 for intrinsic motivation, and 0.755 for employee performance. These results indicate that all research instruments were reliable and demonstrated adequate internal consistency, making them suitable for data collection in this study.

Normality Test Results

Table 3
Normality Test Results

One-Sample Kolmogorov-Smirnov Test	Unstandardized Residual
N	50
Normal Parameters[ab]	
Mean	0.0000000
Std. Deviation	2.73186990
Most Extreme Differences	
Absolute	0.071
Positive	0.055
Negative	-0.071
Test Statistic	0.071
Asymp. Sig. (2-tailed)	0.200[cd]

Notes:
a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

Based on the One-Sample Kolmogorov-Smirnov normality test presented in Table 3, the Asymp. Sig. (2-tailed) value was 0.200. This value exceeded the specified significance level of 0.05 (0.200 > 0.05), indicating that the regression residuals were normally distributed. Therefore, the normality assumption was satisfied, and the regression model was considered appropriate for further analysis, including hypothesis testing using multiple linear regression.

Multicollinearity Test Results

Table 4
Multicollinearity Test Results

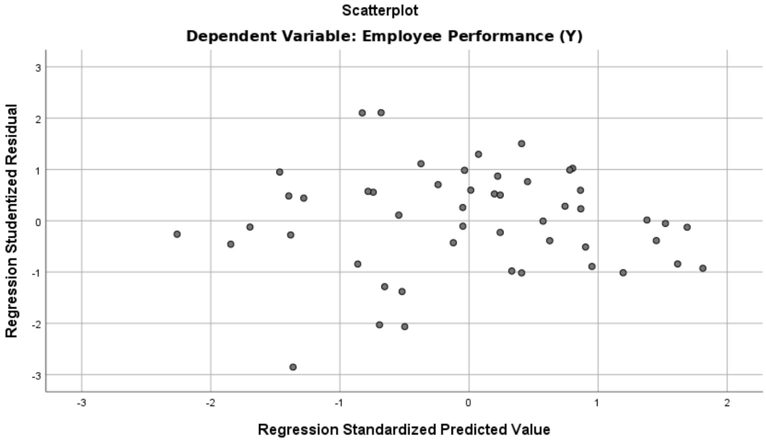
Variable	Tolerance	VIF	Description
Incentives (X_1)	0.982	1.018	No multicollinearity
Workload (X_2)	0.919	1.089	No multicollinearity
Intrinsic Motivation (X_3)	0.934	1.071	No multicollinearity

Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

Based on the multicollinearity test results presented in Table 4, all independent variables had Tolerance values greater than 0.10 and Variance Inflation Factor (VIF) values below 10. Incentives had a Tolerance value of 0.982 and a VIF of 1.018; workload had a Tolerance value of 0.919 and a VIF of 1.089; and intrinsic motivation had a Tolerance value of 0.934 and a VIF of 1.071. These results indicate the absence of multicollinearity among the independent variables. Thus, the regression model satisfied this classical assumption and was suitable for multiple linear regression analysis

Heteroskedasticity Test Results

Figure 1
Heteroskedasticity Test Results Using a Scatterplot



Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

Based on the heteroskedasticity test using a scatterplot, the residual points were randomly distributed above and below zero on the Y-axis and did not form a discernible pattern. This random distribution indicates that the residual variance was constant (homoskedasticity). Therefore, the regression model showed no evidence of heteroskedasticity, satisfied this classical assumption, and was suitable for multiple linear regression analysis.

Multiple Linear Regression Results

Table 5
Multiple Linear Regression Analysis Results

Variable	B	Std. Error	Beta	t	Sig.
(Constant)	20.800	1.773	–	11.734	0.000
Incentives (X_1)	0.150	0.015	0.606	9.770	0.000
Workload (X_2)	0.290	0.028	0.655	10.210	0.000
Intrinsic Motivation (X_3)	0.106	0.029	0.231	3.629	0.001

Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

Based on the multiple linear regression analysis presented in Table 5, the following regression equation was obtained:

$$Y = 20.800 + 0.150X_1 + 0.290X_2 + 0.106X_3 + e$$

The equation shows that all independent variables had positive regression coefficients. Incentives (X_1) had a coefficient of 0.150, indicating that a one-unit increase in incentives was associated with a 0.150-unit increase in employee performance, holding the other variables constant. Workload (X_2) had a coefficient of 0.290, while intrinsic motivation (X_3) had a coefficient of 0.106. These results indicate that higher incentives, better workload management, and stronger intrinsic motivation tend to be associated with higher employee performance at CV AISWA Palembang.

Coefficient of Determination (R^2) Test Results

Table 6
Coefficient of Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.909	0.826	0.815	0.564

Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

The results presented in Table 6 show an Adjusted R Square value of 0.815. This indicates that incentives, workload, and intrinsic motivation jointly explained 81.5% of the variation in employee performance, while the remaining 18.5% was attributable to other factors outside the research model that were not examined in this study. The coefficient of determination indicates that the regression model had a strong ability to explain variation in employee performance.

Simultaneous Test Results (F-Test)

Table 7
Simultaneous Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	69.527	3	23.176	72.881	0.000
Residual	14.628	46	0.318		
Total	84.155	49			

Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

Based on the simultaneous F-test results presented in Table 7, the calculated F value was 72.881 with a reported significance value of 0.000. Because the significance value was below the 0.05 threshold, incentives, workload, and intrinsic motivation jointly had a significant effect on employee performance at CV AISWA Palembang. Thus, the regression model used in this study was considered appropriate for explaining the relationship between the independent variables and the dependent variable.

Partial Test Results (t-Test)

Table 8
Partial Test Results

Variable	B	Std. Error	Beta	Calculated t	Sig.	Decision
Constant	20.800	1.773	–	11.734	0.000	-
Incentives (X_1)	0.150	0.015	0.606	9.770	0.000	H_1 supported
Workload (X_2)	0.290	0.028	0.655	10.210	0.000	H_2 supported
Intrinsic Motivation (X_3)	0.106	0.029	0.231	3.629	0.001	H_3 supported

Source: Authors' data processing using IBM SPSS Statistics 26 (2026)

Based on the partial t-test results presented in Table 8, all independent variables had significance values below 0.05. Incentives had a calculated t value of 9.770 with a significance value of 0.000; workload had a calculated t value of 10.210 with a significance value of 0.000; and intrinsic motivation had a calculated t value of 3.629 with a significance value of 0.001. These results indicate that incentives, workload, and intrinsic motivation each had a positive and significant effect on employee performance at CV AISWA Palembang; therefore, all research hypotheses were supported.

Effect of Incentives on Employee Performance

The partial test results show that incentives had a positive and significant effect on employee performance at CV AISWA Palembang. This result is supported by a calculated t value of 9.770 and a significance value of 0.000, which is below the 0.05 significance level. In addition, the regression coefficient of 0.150 indicates that higher incentives were associated with higher employee performance, holding the other variables constant. These results support the first hypothesis (H_1), which states that incentives affect employee performance.

This finding indicates that incentives are one of the factors capable of improving employee performance (Wahyuni et al., 2022). Incentives that are distributed fairly and are commensurate with employees' work contributions can strengthen motivation, morale, and responsibility in completing assigned tasks. In construction services companies such as CV AISWA Palembang, an incentive system serves as a form of recognition for achieving work targets and can encourage employees to work more productively while maintaining the quality of their work (Winarto, 2020).

This finding is consistent with Afandi (2018), who explains that incentives are rewards provided by an organization to employees for their work achievements and can thereby enhance motivation and productivity. Sudiro and Putri (2022) similarly state that appropriate incentives can strengthen employee morale and positively contribute to the achievement of organizational objectives.

The present findings are also consistent with Aulia and Ali (2024), who concluded that incentives have a positive and significant effect on employee performance. The consistency of these findings indicates that an appropriately designed incentive system can strengthen employees' contributions to the organization. Therefore, the more effectively CV AISWA Palembang implements its incentive system, the higher the performance its employees are likely to achieve.

The practical implication of this finding is that the management of CV AISWA Palembang should maintain and further improve an incentive system that is more objective, fair, and performance-based. Such a policy is expected to enhance work motivation, productivity, and employee loyalty, thereby enabling the company to achieve its objectives more effectively.

Effect of Workload on Employee Performance

The partial test results show that workload had a positive and significant effect on employee performance at CV AISWA Palembang. This result is indicated by a calculated t value of 10.210 and a significance value of 0.000, which is below the 0.05 significance level. In addition, the regression coefficient of 0.290 indicates that improved workload management was associated with higher employee performance, holding the other independent variables constant. These results support the second hypothesis (H_2), which states that workload affects employee performance.

This finding indicates that managing workload in accordance with employees' abilities and capacities can improve performance. In construction companies, proportional allocation of work, realistic target setting, and the assignment of responsibilities according to employee competencies can facilitate more effective and efficient task completion. Conversely, poorly managed workloads may lead to fatigue, reduced concentration, and lower work productivity (Widiastuti et al., 2025).

This finding is consistent with Kasmir (2022), who identifies workload as one of the factors affecting employee performance. Proportionate workload management can create a balance between job demands and individual capabilities, enabling employees to perform their tasks optimally without experiencing excessive work pressure (Pratama et al., 2024).

The findings also support Azizah et al. (2024), who concluded that workload has a significant effect on employee performance. Their study showed that effective workload management can improve work effectiveness and employee productivity in carrying out assigned tasks. The consistency of these results indicates that workload is an important factor that organizations should consider in efforts to improve employee performance (Gulo, 2022).

A practical implication of this finding is that CV AISWA Palembang should periodically evaluate work distribution, target setting, and the allocation of responsibilities among employees to maintain a balanced workload. More effective workload management can enhance productivity, maintain work quality, and minimize the risk of work fatigue that could otherwise hinder the achievement of organizational objectives.

Effect of Intrinsic Motivation on Employee Performance

The partial test results show that intrinsic motivation had a positive and significant effect on employee performance at CV AISWA Palembang. This result is supported by a calculated t value of 3.629 and a significance value of 0.001, which is below the 0.05 significance level. In addition, the regression coefficient of 0.106 indicates that higher intrinsic motivation was associated with higher employee performance, holding the other independent variables constant. These results support the third hypothesis (H_3), which states that intrinsic motivation affects employee performance.

This finding shows that motivation arising from within employees plays an important role in improving the quality of work execution. Employees with high intrinsic motivation tend to work with greater responsibility, demonstrate stronger initiative, and strive to complete their work optimally without relying on intensive supervision. In construction services companies such as CV AISWA Palembang, intrinsic motivation is an important factor that encourages employees to remain committed to completing work in accordance with specified targets, quality standards, and deadlines (Hilal et al., 2025).

This finding is consistent with Septiani et al. (2024), who describe intrinsic motivation as an internal drive that encourages individuals to engage in an activity because of awareness, needs, and a desire to achieve specific goals. Individuals with high intrinsic motivation tend to demonstrate stronger work enthusiasm, responsibility, and commitment in carrying out their duties, thereby contributing to improved performance (Ryan & Deci, 2020).

The findings also support Mulyadi and Pancasasti (2021), who concluded that intrinsic motivation has a positive and significant effect on employee performance. Their results indicate that higher intrinsic motivation is associated with higher employee performance. This consistency further reinforces the importance of intrinsic motivation as a factor that companies should consider in efforts to improve employee productivity and work effectiveness (Hayati et al., 2023).

A practical implication of this finding is that CV AISWA Palembang should create a work environment that fosters employees' intrinsic motivation by providing opportunities for skill development, recognizing work achievements, involving employees in work-related decision-making processes, and creating a supportive working atmosphere. These efforts are expected to strengthen employee commitment, responsibility, and performance on a sustainable basis.

Novelty of the Findings and Theoretical Implications

The novelty of this study lies not only in examining incentives, workload, and intrinsic motivation simultaneously as determinants of employee performance, but also in identifying a distinctive pattern of influence in the context of a construction services company. The results show that the three variables jointly had a significant effect on employee performance. This finding indicates that employee performance in construction companies is shaped not only by external reward factors but also by the characteristics of job demands and employees' internal drives. Therefore, improving performance in construction work environments requires a more integrated approach that balances reward systems, work management, and the strengthening of individual motivation.

One important finding is that workload had a standardized Beta coefficient of 0.655, which was higher than the coefficients for incentives (0.606) and intrinsic motivation (0.231). This indicates that workload made the strongest relative contribution to explaining variation in employee performance at CV AISWA Palembang. This finding is important because much of the previous research has treated workload as one of several factors affecting performance without specifically establishing its relative position compared with incentives and intrinsic motivation within a single analytical model. In the context of construction companies, the relatively dominant role of workload is understandable because the work is characterized by strict completion targets, quality standards, field responsibilities, and the need to adjust to dynamic project conditions.

This finding suggests that workload in construction environments should not be understood solely in terms of the volume of work, but also in terms of how tasks are distributed and aligned with employees' capacities. Azizah et al. (2024) previously showed that workload affects performance, while Kasmir (2022) identified workload as one of the factors influencing employee achievement. The present study extends these findings by showing that, in the context of CV AISWA Palembang, workload made a greater relative contribution than incentives and intrinsic motivation. Workload management can therefore be positioned as a key priority in strategies to improve employee performance in construction services companies.

In addition, the Adjusted R Square value of 0.815 indicates that incentives, workload, and intrinsic motivation jointly explained 81.5% of the variation in employee performance. The model's substantial explanatory power suggests that the three variables are strongly related to employee performance in the research setting. This finding also demonstrates that an approach focused on only one factor is insufficient to understand employee performance comprehensively. Incentives represent external stimuli provided by the company, workload reflects the job demands faced by employees, and intrinsic motivation represents individuals' internal drive to complete their work. Integrating these three aspects provides a more comprehensive picture of the factors contributing to employee performance.

From a motivational perspective, the results also show that intrinsic motivation remained a positive and significant predictor of performance, although its relative contribution was lower than those of incentives and workload. This does not mean that intrinsic motivation is less important. Rather, the finding indicates that internal employee factors remain necessary in construction work environments to sustain responsibility, initiative, and commitment to work. This is consistent with Ryan and Deci (2020), who explain that intrinsic motivation arises when individuals engage in an activity because of an internal drive rather than solely because of external rewards. Intrinsic motivation can therefore function as a supporting factor that strengthens the effectiveness of incentives and workload management.

Another element of novelty lies in the empirical context. Much of the previous research on incentives, workload, and intrinsic motivation has been conducted in different organizational settings and sectors. Aulia and Ali (2024), for example, examined incentives, motivation, and workload in relation to performance, whereas Azizah et al. (2024) examined workload and intrinsic motivation in a healthcare context. The present study provides empirical evidence from a construction services company characterized by project completion targets, physical and mental demands, quality standards, and relatively high coordination requirements. The findings therefore extend the application of human resource management research to organizations with more dynamic and project-oriented work characteristics.

Theoretically, the findings reinforce the view that employee performance results from the interaction of external factors, job characteristics, and individual internal factors. Incentives function as organizational rewards, workload concerns the job demands that must be managed, and intrinsic motivation reflects individuals' willingness to exert their best effort at work. The findings indicate that these three factors should not be managed in isolation. A well-designed incentive system that is not supported by a proportionate distribution of work may fail to produce optimal performance. Similarly, high intrinsic motivation is likely to be more effective when supported by appropriate work systems and reward mechanisms.

From a practical perspective, the findings provide more specific direction for CV AISWA Palembang in improving employee performance. The company should not focus solely on increasing the amount or frequency of incentives; it must also ensure that work distribution, targets, and responsibilities are aligned with each employee's capacity. At the same time, the company should create a work environment that promotes intrinsic motivation by allowing room for initiative, developing employee capabilities, involving employees in task completion, and recognizing their contributions. Through this approach, improved performance will depend not only on financial rewards but also on proportionate work systems and employees' internal motivation.

Accordingly, the main contribution of this study is empirical evidence showing that the combination of incentives, workload, and intrinsic motivation has substantial explanatory power for employee performance in a construction services company, with workload demonstrating the strongest relative contribution. The findings extend previous research by showing that, in construction work environments, the management of job demands occupies a strategic position that cannot be separated from reward systems and individual motivation. Thus, this study not only confirms relationships among variables identified in previous research but also provides new insight into the relative structure of factors affecting employee performance in the context of a construction services company.

CONCLUSION

The findings indicate that incentives, workload, and intrinsic motivation jointly had a significant effect on employee performance at CV AISWA Palembang. Individually, each of the three variables also had a positive and significant effect on employee performance. The Adjusted R Square value of 0.815 indicates that incentives, workload, and intrinsic motivation jointly explained 81.5% of the variation in employee performance, while the remaining 18.5% was attributable to factors outside the research model. Among the three variables, workload made the strongest relative contribution based on its standardized Beta coefficient, followed by incentives and intrinsic motivation. These findings indicate that improving employee performance in construction services companies is associated not only with providing rewards but also with managing job demands and strengthening employees' internal motivation. Thus, the study provides empirical evidence that human resource management in construction companies should be implemented through an integrated approach involving an appropriate incentive system, proportionate workload management, and strengthened intrinsic motivation.

Based on these findings, CV AISWA Palembang is advised to implement a more objective and transparent incentive system aligned with performance achievements and to periodically evaluate work distribution so that workloads correspond to each employee's capacity, competence, and responsibilities. The company should also strengthen intrinsic motivation by providing opportunities for competency development, involving employees in task completion, allowing greater room for initiative, and recognizing work achievements. Because this study was conducted in only one company, involved a limited number of respondents, and examined only three independent variables, future research should expand the research setting and sample size and consider additional variables, such as the work environment, leadership, job satisfaction, work discipline, or organizational culture, to provide a more comprehensive understanding of the factors affecting employee performance.

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