



The Influence of Incentives, Rewards, and Work Facilities on Employee Job Satisfaction at Perumda Air Minum Surya Sembada Surabaya

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Abstract

This study aims to investigate and analyze the influence of incentives, rewards, and work facilities on employee job satisfaction at Perumda Air Minum Surya Sembada, Surabaya. Utilizing an associative quantitative approach, this research employed a saturated sampling technique to include a total of 35 employees as respondents. Data analysis was conducted through multiple linear regression using SPSS 31 software to ensure precise statistical results. The findings demonstrate that incentives, rewards, and work facilities function as an integrated ecosystem that profoundly influences employee job satisfaction. Rather than acting in isolation, these factors collectively create an environment where employees feel valued and supported. Notably, the quality of work facilities emerged as a primary driver, suggesting that a well-equipped and comfortable workspace is essential for bridging the gap between organizational goals and individual well-being. These insights offer a strategic roadmap for management to refine their reward structures and prioritize infrastructure investments.

Keywords: Incentives; Rewards; Work Facilities; Job Satisfaction.

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INTRODUCTION

In an era of intense globalization, employees serve as strategic assets whose competence and integrity are vital for organizational survival and the execution of strategic goals (Sulistyawati & Siagian, 2021). Job satisfaction plays a pivotal role in this dynamic, representing the positive emotional state resulting from a favorable appraisal of job characteristics; when optimized, it stimulates productivity and loyalty, whereas its absence leads to absenteeism and high turnover (Jufrizen, 2024; Anggreni & Satria, 2024). Consequently, organizations must prioritize the quality of human resources across cognitive, technical, and affective dimensions to ensure that employees feel valued and satisfied.

Ultimately, fostering high job satisfaction is not merely a moral imperative but a fundamental requirement for maintaining operational efficiency and long-term institutional success.

Despite the consensus among scholars that competitive incentive policies, equitable rewards systems, and adequate work facilities foster positive outcomes, a significant gap remains in understanding how these factors interact within specific public service utilities. Prior studies, such as (Siregar et al., 2024), demonstrate that incentives and work facilities simultaneously influence job satisfaction, while Ruwiasri & Yudiaatmaja (2025), emphasize the collective impact of rewards and facilities on employee contentment. However, much of the existing literature focuses on general corporate sectors, often overlooking the unique pressures of municipal water utility companies like Perumda Air Minum Surya Sembada. In such essential service environments, high public demand and technical operational challenges may alter the effectiveness of standard HR interventions. There is a lack of recent empirical evidence specifically examining how the synergy of these three variables functions in a localized public utility context where resources are often fixed, yet performance expectations remain high.

Perumda Air Minum Surya Sembada Surabaya is a regional state-owned enterprise focused on fulfilling clean water needs under the authority of the Surabaya City Government. Established in 1976 and headquartered at Jalan Mayjen Prof. Dr. Moestopo No. 2, Surabaya, this institution plays a crucial role in the procurement and distribution of clean water for Surabaya residents while serving as a supporting pillar for the local government in realizing excellent public services. As a regional-owned enterprise (BUMD), Perumda Air Minum Surya Sembada focuses not only on water service provision but also contributes to enhancing community welfare by providing employment opportunities for local residents based on the company's needs and competencies. Furthermore, Perumda Air Minum Surya Sembada supports regional development through increased operational efficiency, service innovation, and sustainable water resource management.

Based on data from Perumda Air Minum Surya Sembada Surabaya, the company is currently facing challenges regarding declining employee discipline, evidenced by a high rate of unexplained lateness. This trend indicates a weakening commitment to organizational regulations and procedures. To substantiate this issue, the following attendance and absenteeism data illustrate the frequency of sick leave, unauthorized absences, tardiness, and early departures providing a clear overview of the current disciplinary conditions within the work environment.

Table 1. Summary of Employee Attendance and Absences, 2023

Month	Number of Employees	Total Unexcused Lateness	Total Excused Lateness
January	764	436	128
February	762	550	157
March	761	456	132
April	759	369	102
May	757	353	119
June	755	268	94
July	753	352	98
August	746	372	115
September	742	275	99
October	737	237	87

November	734	288	127
December	731	287	139

Source: Internal Data of Perumda Air Minum Surya Sembada Kota Surabaya

Based on the internal records illustrated in Table 1, the average employee attendance rate at Perumda Air Minum Surya Sembada Surabaya reached a high of 98.7% in 2023, with only a 1.3% absenteeism rate. Despite this high attendance, the presence of sick leave, unauthorized absences, and both excused and unexcused tardiness suggests that employee discipline still requires strategic attention (Brancourt *et al.*, 2022). Recognizing the critical role of job satisfaction in organizational success, this study seeks to provide a solution by investigating the impact of incentives, rewards, and workplace infrastructure. Consequently, this research is titled, "The Influence of Incentives, Rewards, and Work Facilities on Employee Job Satisfaction at Perumda Air Minum Surya Sembada Surabaya".

THEORITICAL REVIEW

Human Resource Management Theory

In High-performing institutions treat human resources as a strategic capital that provides a unique, sustainable competitive advantage which is difficult for competitors to replicate. Achieving excellence in this area requires significant investment in recruitment, continuous training, and long-term commitment. According to (Dessler, 2019 in Wardhana *et al.*, 2021), Human Resource Management (HRM) integrates fundamental managerial functions (planning, organizing, staffing, leading, and controlling) to ensure a competent workforce that meets operational needs effectively and efficiently. Rahardjo (2022:7) further notes that HRM is a manifestation of objective managerial views that prioritize employee capacity building, aligning professional growth with the organization's long-term vision.

In conclusion, HRM is a strategic framework for nurturing and developing human potential within an organization. Its primary focus extends beyond operational logistics to include the enhancement of employee quality of life and well-being. By fostering this harmony between productivity and individual needs, HRM ensures overall organizational success and a balanced workplace environment.

TEORY AND CONCEPT OF VARIABLE

Incentives

Incentives are defined as rewards granted based on work quality, serving as a strategic tool to stimulate performance, productivity, and job satisfaction beyond the basic salary (Sihombing *et al.*, 2015 in Sulistyawati & Siagian, 2021; Siregar *et al.*, 2024). When distributed proportionally based on objective achievements, incentives manifest organizational recognition that fosters loyalty and high morale; however, if distribution is based on personal favoritism rather than performance, it risks creating an atmosphere of perceived injustice that undermines long-term productivity. Ultimately, an effective incentive scheme acts as an appreciative mechanism that acknowledges an individual's contribution toward organizational goals, making it essential for strengthening employee satisfaction and institutional effectiveness.

Rewards

Etymologically, rewards refers to a gift or form of appreciation given as an incentive to strengthen employee engagement and foster sustainable work motivation. In human resource management, appropriate recognition serves as both an attraction for competent talent and a stimulant for employees to contribute optimally toward collective organizational success

(Brilliantyiah *et al.*, 2024). Ultimately, rewards act as appreciative instruments for constructive work behavior and achievements, fulfilling a critical role in motivating and retaining high-quality personnel to ensure long-term loyalty and overall institutional productivity.

Work Facilities

Work facilities are defined as the comprehensive physical and non-physical infrastructure provided by an organization to support operational activities and ensure the effective achievement of strategic targets (Siregar *et al.*, 2024; Rangkuti *et al.*, 2021). These facilities encompass workspaces, technical equipment, information technology systems, and supporting amenities like rest areas and health services. By providing representative infrastructure, an organization can mitigate technical obstacles and accelerate task efficiency, thereby creating a conducive and safe work atmosphere. Ultimately, the availability of adequate work facilities serves as a vital strategic instrument that not only facilitates daily performance but also enhances employee motivation and contributes significantly to the overall productivity of the organization.

Job Satisfaction

Job satisfaction can be defined as an evaluative measure that reflects an individual's condition and perspective regarding their work experience (Sudiantini & Saputra, 2022). According to Ruwiasri & Yudiaatmaja (2025), job satisfaction is understood as a manifestation of an employee's emotional attitude and outlook toward both the substance and the environment of their work. This phenomenon results from a subjective evaluation of the alignment between work realities and their personal expectations, needs, and principles. This spectrum of satisfaction encompasses affective reactions formed through work experiences, which directly serve as determinants of employee motivation and productivity within the organization.

HYPOTHESIS DEVELOPMENT

The Impact of Incentives, Rewards, and Work Facilities on Job Satisfaction

Job satisfaction reflects the extent to which an employee feels content, comfortable, and fulfilled in their professional needs within the work environment. The presence of effective incentives, rewards, and adequate work facilities has been proven to generate a positive impact on employee job satisfaction.

H1: Incentives, rewards, and work facilities simultaneously have a significant effect on the job satisfaction of employees at Perumda Air Minum Surya Sembada

The Impact of Incentives on Job Satisfaction

Incentives represent a form of appreciation allocated by institutions to employees as recognition for their performance achievements, encompassing both financial and non-financial rewards. The proper distribution of incentives can enhance motivation, the sense of being valued, and employee loyalty, thereby fostering a positive impact on job satisfaction. Conversely, inequitable incentives may lead to a decline in motivation and morale. A study conducted by Siregar *et al.* (2024) reinforces this argument, demonstrating that the incentive variable has a positive correlation and a significant impact on increasing employee job satisfaction.

H2: Incentives have a positive and significant effect on the job satisfaction of employees at Perumda Air Minum Surya Sembada

The Impact of Rewards on Job Satisfaction

Rewards represent a manifestation of appreciation allocated by an organization as a form of recognition for employee achievements or contributions, encompassing both material and non-material incentives. The appropriate distribution of rewards can enhance motivation,

the sense of being valued, and employee engagement with the organization, thereby fostering a positive impact on job satisfaction. Conversely, rewards that are disproportionate to performance can trigger dissatisfaction and diminish motivation. A study conducted by Ruwiasri & Yudiaatmaja (2025) reinforces this argument through findings that the reward variable has a positive correlation and a significant impact on job satisfaction.

H3: Rewards have a positive and significant effect on the job satisfaction of employees at Perumda Air Minum Surya Sembada

The Impact of Work Facilities on Job Satisfaction

Work facilities represent the manifestation of tools and infrastructure provided by an organization to optimize employee task efficiency, encompassing dimensions such as workspace, technical instrument completeness, and a conducive environment. Theoretically, the provision of representative infrastructure plays a role in elevating employee comfort and job satisfaction. Empirical evidence reinforces this proposition by demonstrating a positive and significant influence of work facility availability on increased job satisfaction, confirming that the quality of supporting facilities is a crucial determinant in shaping positive work attitudes. A study conducted by Monde et al. (2022) strengthens this argument through findings that the work facilities variable has a positive correlation and a significant impact on job satisfaction.

H4: Work facilities have a positive and significant effect on the job satisfaction of employees at Perumda Air Minum Surya Sembada

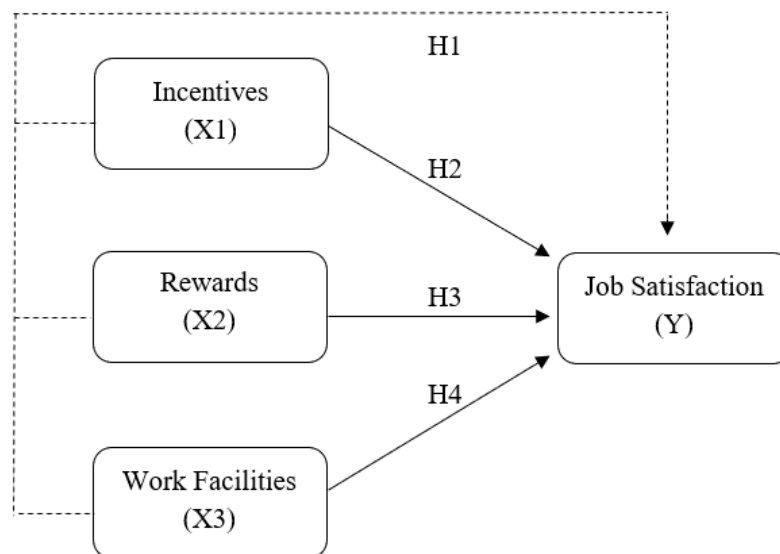


Figure 1. Conceptual Framework

RESEARCH METHODS

Description This research was conducted at Perumda Air Minum Surya Sembada Surabaya using a quantitative associative method to examine the causal relationships between Incentives, Rewards, Work Facilities, and Job Satisfaction. As an explanatory study, it aims to test predefined hypotheses through statistical analysis of empirical data. All variables were measured using a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Data sources include primary data collected via structured questionnaires, field observations, and interviews, supplemented by secondary data from relevant literature and academic journals (Sulung & Muspawi, 2024). The study utilized saturation sampling, where the entire population of the HR Management unit was included, resulting in a total sample of 35 respondents. Data collection was executed through direct observation and

closed-ended questionnaires designed to capture respondents' perceptions based on established theoretical indicators. Data analysis was processed using SPSS version 31, beginning with descriptive statistics to profile respondent characteristics and variable distributions.

RESULTS AND DISCUSSION

Validity Test

The validity of the research instrument is assessed by comparing the calculated r-value from SPSS against the r-table critical value. Given a sample size of $n = 35$, the degree of freedom is determined as $df = 33 (n-2)$, applying a significance threshold of 5%.

Table 2. Validity Test Analysis Result

Variable	r count	r table (0,338)	Information
Incentives	0,581	0,338	Valid
	0,671	0,338	Valid
	0,647	0,338	Valid
	0,686	0,338	Valid
	0,734	0,338	Valid
	0,646	0,338	Valid
Rewards	0,589	0,338	Valid
	0,744	0,338	Valid
	0,541	0,338	Valid
	0,506	0,338	Valid
Work Facilities	0,407	0,338	Valid
	0,498	0,338	Valid
	0,485	0,338	Valid
	0,413	0,338	Valid
	0,633	0,338	Valid
	0,489	0,338	Valid
Job Satisfaction	0,678	0,338	Valid
	0,662	0,338	Valid
	0,530	0,338	Valid
	0,417	0,338	Valid
	0,424	0,338	Valid
	0,366	0,338	Valid
	0,547	0,338	Valid
	0,501	0,338	Valid
	0,516	0,338	Valid
0,385	0,338	Valid	

Source: Processed primary data with SPSS 31 (2026)

Regression Analysis Result

Reliability is assessed using Cronbach's Alpha, where a coefficient exceeding 0,600 indicates that the instrument possesses acceptable internal consistency and reliability.

Table 3. Reliability Test Analysis Result

Variables	Cronbach's Alpha Value	Conclusion
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Incentives	0.855	Reliable
Rewards	0.798	Reliable
Work Facilities	0.604	Reliable
Job Satisfaction	0.703	Reliable

Source: Author data (2026)

Classical Assumption Test Normality Test

Table 4. Kolmogorov-Smirnov Test Analysis

One-Sample Kolmogorov-Smirnov Test			
		Unstandardized Residual	
N		35	
Normal Parameters ^{a,b}	Mean	0,0000000	
	Std. Deviation	1.37264599	
Most Extreme Differences	Absolute	0,114	
	Positive	0,114	
	Negative	-0,082	
Test Statistic		0,114	
Asymp. Sig. (2-tailed) ^c		0,200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	0,286	
	99% Confidence Interval	Lower Bound	0,274
		Upper Bound	0,297
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 624387341.			

Source: Processed primary data with SPSS 31 (2026)

Based on the results presented in the table, the Asymp. Sig. (2-tailed) value is 0.200. According to the decision-making criteria, if the significance value exceeds the 0.05 threshold, the residual data is considered normally distributed. Given that the Kolmogorov-Smirnov test result in this study (0.139) is greater than 0.05, it can be concluded that the residuals in this regression model satisfy the assumption of normality.

Multicollinearity Test

Multicollinearity testing is conducted to detect the presence of strong linear correlations between independent variables within the regression model. High levels of multicollinearity can distort the estimation of regression coefficients due to overlapping information among predictors. In this study, multicollinearity is evaluated using Tolerance and the Variance Inflation Factor (VIF). A regression model is considered ideal and free from multicollinearity if the Tolerance value exceeds 0.10 and the VIF remains below 10.

Table 5. Multicollinearity Test Analysis Result

Variables	Tolerance	VIF	Conclusion
Incentives	0,633	1,581	No Multicollinearity Detected
Rewards	0,699	1,430	No Multicollinearity Detected
Work Facilities	0,704	1,419	No Multicollinearity Detected

Source: Processed primary data with SPSS 31 (2026)

Statistical analysis reveals that the variables for incentives, rewards, and work facilities collectively satisfy the requirements for the absence of multicollinearity, with Tolerance values exceeding 0.10 and VIF values remaining below 10. This demonstrates that there is no overlap between the independent variables, confirming that each variable remains distinct without extreme inter-correlations.

Heteroscedasticity Test

The heteroscedasticity test is applied to determine if the error terms exhibit constant variance. To detect potential violations of this assumption, this research employs a visual inspection of residual scatterplots.

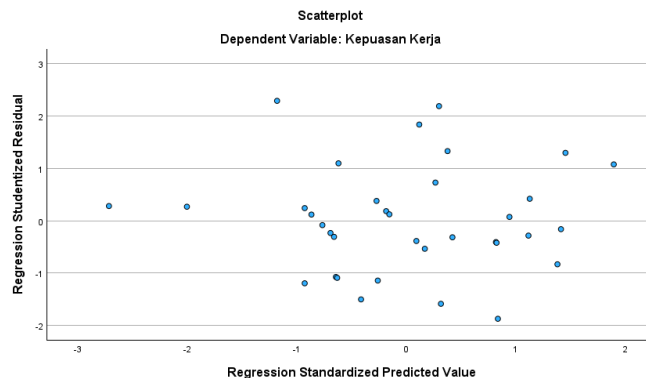


Figure 2. Scatterplot Graph

The visualization in the figure above shows that the residuals are randomly dispersed both above and below the zero line on the Y-axis. The absence of a systematic pattern indicates that the research model does not suffer from heteroscedasticity.

Multiple Linear Regression Analysis

Multiple linear regression analysis is employed to comprehensively evaluate the relationship between independent and dependent variables. This model aims to measure the magnitude of contribution of each predictor variable toward the criterion variable. In this study, Job Satisfaction is positioned as the dependent variable, while the independent variables include Incentives, Rewards, and Work Facilities.

Table 6. Multiple Linear Regression Test Analysis Result

Variables	Standardized Coefficients (β)	t	Sig.	Conclusion
Constant	17,041	7,202	0,000	Positive Significant
Incentives	0,157	2,275	0,030	Positive Significant
Rewards	0,329	3,149	0,004	Positive Significant

Work Facilities	0,675	6,032	<0,001	Positive Significant
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Source: Processed primary data with SPSS 31 (2026)

In accordance with the results presented in the table, the multiple linear regression model can be formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

$$Y = 17,041 + 0,157X_1 + 0,329X_2 + 0,675X_3$$

The interpretation of the multiple linear regression model in this study is as follows:

1. Constant value (α) of 17.643: This figure indicates that if the variables for incentives, rewards, and work facilities remain constant or are valued at zero, the predicted level of job satisfaction would be 17.643 units.
2. Incentive coefficient of 0.157: The positive regression coefficient signifies that for every one-unit increase in the incentive variable, job satisfaction is expected to increase by 0.157 units, assuming other variables are held constant.
3. Rewards coefficient of 0.329: The positive regression coefficient indicates that every one-unit increase in the rewards variable contributes to an increase in job satisfaction of 0.329 units.
4. Work Facilities coefficient of 0.675: The positive regression coefficient signifies that every one-unit increase in the work facilities variable contributes to an increase in job satisfaction of 0.675 units.

Hypothesis Testing

F-Test

F-test is applied to evaluate whether the independent variables comprising incentives, rewards, and work facilities exert a significant collective influence on the dependent variable, job satisfaction. With a sample size of 35 respondents and a total of 4 variables, the degrees of freedom (df2) is determined to be 31. Referring to the F-distribution table at a significance level of 0.05, the coordinates for df1 = 3 and df2 = 31 yield an F-table value of 2.911.

Table 7. F-Test Results (ANOVA)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	266,624	3	88.875	43,008	<0,001 ^b
	Residual	64,061	31	2,066		
	Total	330,6986	34			
a. Dependent Variable: Job Satisfaction						
b. Predictors: (Constant), Work Facilities, Rewards, Incentives						

Source: Processed primary data with SPSS 31 (2026)

The data analysis results reveal a significance value of < 0.001, which is well below the 0.05 threshold. Furthermore, the calculated F-value reached 43.008, significantly exceeding the F-table value of 2.911. Based on these findings, the null hypothesis is rejected and the alternative hypothesis is accepted. This proves that incentives, rewards, and work facilities have a significant simultaneous effect on job satisfaction.

T-Test

T statistic test primarily aims to measure the extent of the partial effect of each independent variable on the dependent variable. Using a significance level of 0.05 and 31

degrees of freedom (df), the t-table value is determined to be 2.03951. This value serves as the critical threshold for hypothesis testing, where any calculated t-value exceeding this figure is considered to have a statistically significant influence.

Table 8. T-Test Results

Variables	t-table	t-value	Sig.	Conclusion
Incentives	2,039	2,275	0,030	Significant
Rewards	2,039	3,149	0,004	Significant
Work Facilities	2,039	6,032	<0,001	Significant

Source: Processed primary data with SPSS 31 (2026)

Referring to the table above, it can be seen that:

- a) Incentives with a significance value below 0.05, the incentive variable is proven to have a statistically significant effect on performance
- b) Rewards with a significance value below 0.05, the incentive variable is proven to have a statistically significant effect on performance
- c) Work Facilities with a significance value below 0.05, the incentive variable is proven to have a statistically significant effect on performance

Coefficient of Determination

The coefficient of determination (R^2) serves to identify the proportion of the total variance in the dependent variable that can be explained by the collective influence of the independent variables.

Table 9. Coefficient of Determination Results

R	R Square	Adjusted R Square
0,898	0,806	0,788

Source: Processed primary data with SPSS 31 (2026)

An R-squared value of 0.806 indicates that the regression model possesses strong predictive power. This demonstrates that the combination of incentives, rewards, and work facilities accounts for 80.6% of the variance in employee job satisfaction. The remaining 19.4% is attributed to external factors or residual variables not examined in this study, which nonetheless influence the psychological state of employees within the organization.

The Influence of Incentives, Rewards, and Work Facilities on Job Satisfaction

The first hypothesis (H1) of this study examines the influence of incentives, rewards, and work facilities on job satisfaction. Empirical findings confirm a simultaneous and significant effect of these three variables on the job satisfaction of employees at Perumda Air Minum Surya Sembada, Surabaya. This is validated by the F-test results, which show an F-count > F-table ($43.008 > 2.911$) and a significance level of $0.000 < 0.05$. Furthermore, the coefficient of determination (R^2) analysis yielded a value of 0.806, or 80.6%. The remaining 19.4% is attributed to external factors not examined in this study.

The presence of sound incentives, rewards, and work facilities is proven to create a positive impact on employee job satisfaction. These results are congruent with the study by (Siregar et al., 2024), which states that incentives and work facilities simultaneously exert a significant effect on job satisfaction. Additionally, research by Ruwiasri & Yudiaatmaja (2025) indicates that rewards and work facilities simultaneously influence job satisfaction. In conclusion, the analysis demonstrates that incentives, rewards, and work facilities collectively have a positive and significant simultaneous effect on job satisfaction.

The Influence of Incentives on Job Satisfaction

The second hypothesis (H2) of this study examines the influence of incentives on job satisfaction. The research results indicate that incentives significantly influence job satisfaction, as validated by a t-count value greater than the t-table ($2.275 > 2.039$) and a significance level of $0.030 < 0.05$. Thus, it can be stated that the provision of incentives affects the job satisfaction of employees at Perumda Air Minum Surya Sembada, Surabaya. Consequently, H1 is accepted, and H0 is rejected.

Performance-based incentives are proven to validate employee achievements while serving as a strategic corporate instrument for maintaining productivity and job satisfaction. The findings of this study reinforce the results of a study conducted by (Ridwan & Febrianti, 2022) titled "The Influence of Incentives on the Job Satisfaction of Marketing Employees at PT Federal International Finance, Pekanbaru Branch," which consistently demonstrates that incentives have a positive and significant effect on employee job satisfaction.

The Influence of Rewards on Job Satisfaction

The third hypothesis (H3) of this study examines the influence of rewards on job satisfaction. The research results indicate that rewards significantly influence job satisfaction, as validated by a t-count value greater than the t-table ($3.149 > 2.039$) and a significance level of $0.004 < 0.05$. Accordingly, it can be stated that the provision of rewards affects the job satisfaction of employees at Perumda Air Minum Surya Sembada, Surabaya. Consequently, H3 is accepted, and H0 is rejected.

The appropriate distribution of rewards not only motivates employees professionally but also ensures they feel personally recognized, thereby fostering a positive impact on job satisfaction. The findings of this study reinforce the research conducted by Ruwiasri & Yudiaatmaja (2025), titled "The Influence of Rewards and Work Facilities on Job Satisfaction of Employees at the Buleleng Regency Fire Department," which consistently demonstrates that rewards have a positive and significant effect on employee job satisfaction.

The Influence of Work Facilities on Job Satisfaction

The fourth hypothesis (H4) of this study examines the influence of work facilities on job satisfaction. The research results indicate that work facilities significantly influence job satisfaction, as validated by a t-count value greater than the t-table ($6.032 > 2.039$) and a significance level of $0.000 < 0.05$. Accordingly, it can be stated that work facilities affect the job satisfaction of employees at Perumda Air Minum Surya Sembada, Surabaya. Consequently, H4 is accepted, and H0 is rejected.

Adequate work facilities ensure the safety and comfort of employees, making them feel valued and more enthusiastic about achieving organizational targets. The findings of this study reinforce the research conducted by Monde et al. (2022), titled "The Influence of Work Facilities on Job Satisfaction and Employee Performance at PT PLN (Persero) Ratahan," which consistently demonstrates that work facilities have a positive and significant effect on employee job satisfaction.

CONCLUSION

This study concludes that incentives, rewards, and work facilities serve as fundamental pillars in shaping employee job satisfaction at Perumda Air Minum Surya Sembada, Surabaya. The research demonstrates that these three elements function as an integrated ecosystem; when managed collectively, they explain a substantial portion of the variation in employee contentment. Performance-based incentives act as a strategic organizational instrument that

not only validates individual achievements but also sustains long-term productivity. Similarly, the equitable distribution of rewards fosters a sense of personal recognition, ensuring that employees feel professionally motivated and personally valued. Furthermore, the provision of adequate work facilities emerges as a critical determinant of satisfaction by ensuring physical comfort and safety. When the workforce is supported by a conducive environment, their enthusiasm for achieving organizational targets increases significantly. These findings offer vital managerial implications, suggesting that Perumda Air Minum Surya Sembada must strategically balance financial compensation with continuous infrastructure improvements. Ultimately, this research reaffirms that a holistic approach to human resource management one that harmonizes material rewards with a supportive physical workspace is the definitive key to cultivating and sustaining a profound and lasting sense of job satisfaction across the entire workforce.

Based on the findings, this study provides several key recommendations. Theoretically, it strengthens the empirical foundation of human resource management regarding the impact of incentives, rewards, and work facilities on job satisfaction. Practically, Perumda Air Minum Surya Sembada should periodically review its incentive and reward policies while maintaining transparent and functional work facilities to ensure optimal employee satisfaction. For future research, it is suggested to expand the scope of subjects or conduct comparative studies in similar organizations to enhance the validity and generalizability of the findings, thereby offering a more comprehensive understanding of job satisfaction dynamics.

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