

## Impact of Remuneration and Motivation on Employee Performance Amidst The COVID-19 Pandemic

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**Abstract:** Globalization and other environmental issues are causing problems for organizations. Improving employee performance is the responsibility of any organization, as it is crucial for the attainment of optimal objectives. An employee's reputation is improved by performing well on the job, which helps them advance in their professions. Without effective remuneration and motivation, it can affect employee performance in the organization. Other than that, the past researchers regarding this study also discussed. The relationship between independent variables and dependent variables was assessed using descriptive analysis, normality analysis, reliability analysis, Pearson's correlation analysis, and multiple regression analysis in this study. The population and sample of employees in the selected organization in Perak. The total population of 250 respondents in the company, and the sampling size was 148 respondents based on the Krejcie & Morgan table. Data collection in this study was conducted through questionnaires, and the data were analyzed using SPSS 20. The findings indicated that employee performance is significantly and positively influenced by remuneration and work motivation, with motivation being the most significant factor in the performance of education employees during the COVID-19 pandemic.

**Keywords:** *Employee performance, Remuneration, Work Motivation, COVID-19 Pandemic*

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### 1. Introduction and Background

In an organization, employee performance and employee well-being are the most important things that employers need to be concerned to improve the productivity of employees (Abdullah et al., 2021). Productivity can be increased by improving levels of employee performance (Prasetyo et al., 2021). An organization's success is dependent upon the employee's performance, innovation, creativity and commitment (Belete, 2021). Employees are a fundamental aspect of a company, the growth or failure of a firm relies on staff productivity. (Nguyen et al., 2020). Theoretically, excellent performance can lead to more rapid employee career advancement (Firman, 2021). COVID-19 is a global health tragedy and a worldwide economic threat (Al-Sharify et al., 2021). The social and economic effects of COVID-19 widespread will be far-reaching and damaging for all. The COVID pandemic19 also affects global mental health (Sheridan Rains et al., 2021), lots of individuals feel out of control because of this pandemic, worry and concern (Dubey et al., 2020), economic, social and psychological parts (Passos et al., 2020).

This unexpected worldwide health crisis has disrupted the economy in a number of ways, affecting more than just service providers (Akram et al., 2021) but also alter how enterprise services are being provided and the performance of employees (Bartsch et al., 2021). Since the widespread of COVID-19, most companies or industries needed to ask each staff to work from home, and that remained not the actual working life and it lacked the quality of work, family-work engagement, job stress, and sleeping difficulties. Now the whole thing is ongoing by 'new normal' procedures but still alive with the anxiety of the COVID-19 pandemic (Bhattacharjee & Ghosh, 2022). According to Mohamad and Akbari (2022) many industries in Malaysia have suffered greatly as a result of the COVID-19 outbreak, not excluding tertiary education. Gorlick also mentioned employees in technical and vocational education and training (TVET) faced problems caused by COVID-19 such as employees who work from home missing out on social interactions with co-workers, moving less (e.g., stopping walking), fatigue, headaches, and eye-related ailments, and may also suffer from mental health problems including depression and social isolation. In 2020, the global coronavirus pandemic (COVID-19) outbreak caused unanticipated problems that significantly affected the university system (Ngwacho, 2020).

Remuneration is always the most significant aspect affecting employee performance. Sitopu et. al., (2021) mentioned remuneration as salary or incentive given to employees for work done and also further defined the

measurements of remuneration including employee basic salary, wages, bonuses, incentives, allowances and benefits that companies provide and reward for employment. Performance among employees can be raised by paying workers more and implementing human resources improvements more effectively (Elisa et al., 2022).

Work motivation can have a positive impact on enhancing performance (Riyanto et al., 2021). Werdiastutie et. al., (2020) stated that the Motivation among workers will always enhance the caliber of work produced and the effectiveness of the company. Karim et. al., (2020) stated that the staff pay and benefits fell in 2020 as a result of the COVID-19 pandemic's consequences and the MCO's nationwide implementation. According to Ntanjana (2022), an employee's productivity depends on how frequently they are physically present at their place of employment, how much they are "mentally present," and how well they perform when on the job. Since the COVID-19 epidemic, employees from many businesses, particularly those in education, have been expected to work from home using whatever resources are available in their homes. As a result, motivation has an impact on employee performance since motivated individuals work harder and produce better work (Chien et al., 2020).

Remuneration and motivation are variables that influence the success of employee performance in the organization. From several earlier research, Sitopu et. al., (2021), Iptian et. al., (2020) and Didit and Nikmah (2020) agrees that remuneration and motivation affect concurrently with employee performance. These studies emphasized the skills education sector to identify employee performance and factors affecting them during the pandemic COVID-19 and this research intends to look at the factors of the relationship between remuneration and motivation and the dependent variable which is employee performance.

### **Problem Statement**

The employee is the main indicator for any business to ensure business performance. Organizations must ensure employee performance to achieve business sustainability, including education on business (Amjad et al., 2021). Employee performance is a critical component of an organization that determines whether it succeeds or fails (Ali & Anwar, 2021). Employee performance can be defined as the result or degree of achievement of a person over a specific period in performing tasks in relation to several options, including job requirements, desired outcomes, or shared defined standards (Faozen & Sandy, 2024; Xiang et al., 2021).

The coronavirus pandemic (COVID-19) outbreak in 2020 has brought about unforeseen difficulties worldwide that have severely impacted the service industry. Educational sectors happened to shut down as a pre-emptive determination against the COVID-19 disease. In the meantime, learning sectors have since been transformed into virtual enterprises. For a longer period, the disruptive impacts of the pandemic may have a substantial impact on the motivation and performance of instructors and employees in educational institutions (Kutieshat & Farmanesh, 2022).

Other factors that affect employee performance, especially during an outbreak such as job disagreement, lack of autonomy, higher workloads, and a lack of support from others can cause occupational strain and impair performance. (Saleem et al., 2021; Shoaib et al., 2022). They also experienced disruptions in their emotions and thinking (Sadovyy et al., 2021). To prevent performance from declining, management must comprehend the elements that can increase employee motivation throughout the endemic stage.

Various studies have been reported about the remuneration and motivation that influence employee performance during COVID-19. Employees who are highly motivated and covered by welfare are considered to have better job performance and overall will improve their performance, be more productive and effective (Shtembari et al., 2022). Therefore, the purpose of this study is to look at the variables that affect worker performance generally during COVID-19, and in the educational sector in particular.

## **2. Literature Review**

This section discussed related studies of employee performance during the COVID-19 pandemic by numerous researchers. The association between an actual independent variable and with dependent variable based on the previous study was elaborated further in this section.

**Employee Performance:** After putting in the required effort at work, a worker's professional accomplishment is represented by their "employee performance," which is correlated with worthwhile employment, a motivated background, and understanding colleagues and bosses (Hendrik et al., 2021). Flexibility in the workplace enables people to combine their personal and professional life, which improves performance and an overall improvement in the organization (Roopavathi & Kishore, 2021). According to Sugiarti et al., (2021), employees can gain information and skills that will help them fulfill their obligations effectively, resulting in enhanced performance, by focusing on their work.

According to Waal (2021), employee performance is one of the important components for achievement, which they use to outperform the competitors, accomplish their objectives, and generate profits. In addition, he added, corporate culture, training and development, stress, rewards and incentives, and leadership can all shed light on how well employees perform. Akdere and Egan (2020) defined employee performance as a deliberate, integrated method for raising the efficiency of an enterprise through worker performance enhancements as well as team and provider capacity building. It is the growth of capable and dedicated individuals working in a company that encourages and promotes their accomplishments to accomplish common, meaningful objectives (Astuty & Udin, 2020). Every firm will go above and above to correct the form and enhance the caliber of worker performance through efficient administration of human resources (Alipour et al., 2022). Employee performance is what workers accomplish to complete the tasks assigned by the organization (Nurpribadi et al., 2024).

According to Hombalimath and Kinange (2020), the triumph of any organization mostly varies upon the performance of its employees. She also mentioned the factors that significantly affect an employee's performance at work must be identified by an employer, and appropriate changes or corrections must be made as a result. Even in trying times, people's performance can be affected by their ability, effort, and surroundings (Widayanto & Nugroho, 2022). Performance becomes the substance of the company because if there is no performance, the goals cannot be reached. Accurate and unbiased employee performance measurement is the most challenging aspect of the performance appraisal policy (Camilleri & Camilleri, 2021). When assessing an employee's performance, the main responsibilities they have fulfilled and the progress they have achieved over a specified period are contrasted with the initial period objectives (Urdan & Kaplan, 2020).

Employee job quality, knowledge, inventiveness, teamwork, and other factors can all be used to gauge an employee's performance. Since it shows how dedicated and passionate individuals are about their work, the caliber of the work and how it is completed can be viewed as an artistic representation of the sensitive nature of employee performance (Hultman, 2020). Sembiring et al., (2023), argues that some metrics derived from the work in question can be used to assess an employee's performance. These metrics include work both quantity and quality, proficiency in the field, innovation, collaboration, awareness of oneself, creativity, and individual excellence. Arifin et al.,(2022) determined that a company can lead the market by using its skilled and dedicated workforce to provide it an advantage over rivals.

**COVID-19 Pandemic and its Impacts on Employee Performance:** During this pandemic, COVID-19 is not one of the problems for employees become weak, employees with efforts also can influence their performance. According to Narayanamurthy and Tortorella (2021), employee's performance during COVID-19 has been reduced compared to the situation before COVID-19. This is because, during COVID-19, most employees need to force themselves to work from their home and it can decrease and influence their performance and efficiency towards their job. Some employees do not feel comfortable working from home because they need to find a suitable place to do work and it can create conflict issues. The company needs to guarantee the protection of employees' well-being, social distancing, financial security, and job security to decrease pressure and improve the performance of the employees (Pacheco et al., 2020).

Aside from that, individuals must adjust to the COVID-19 pandemic and embrace a "new normal" in their lives since infection will occur if all standard operating procedures (SOP) are not followed. Now the whole thing is ongoing with 'new normal' procedures or standard operating procedures (SOP) but still stays with and with the fear of COVID-19 (Muhamad Khair et al., 2021). For the duration of this COVID-19 pandemic, employees were afraid, and worried about this virus, and work-family problems with working from the home-based system (Manroop & Petrovski, 2023). Frustration, work-family problems and conflict, digital inequalities, and

stress, at the same time, not entirely work can be completed from home, and several more problems disturb employee performance (Kundu et al., 2022).

Besides that, organizations have to play important roles during this pandemic to manage employees' performance based on their work stress. Sun et. al. (2022) also mentioned, that to maintain the performance of employees, organizations need to sustain mental health by decreasing anxiety and concern about COVID-19. Employees with good mental and physical health will perform well in the organization. If any company is concerned about sustaining good performance from their employee, the organization needs to make sure the performance of their employees is worthy as well (Kodarlikar & Umale, 2020).

**Remuneration:** The term "remuneration" means compensation, reward or pay and also can be benefits that each employee gets to boost their performance and job satisfaction. Remuneration is a reward for an employee's performance or contribution to the corporation. According to Ali and Anwar (2021), the payment schemes that are frequently employed to boost staff morale and motivation. Additionally, most firms believe that incentives, prizes, and recognition are essential components of employee motivation programs because they address the performance-related success element. Furthermore, pay and salaries are typically referred to as remuneration that raises workers' job happiness (Rinny et al., 2020). Paying employees helps guarantee that each business has the skilled and motivated workforce that is necessary to achieve both short- and long-term goals.

Martinr and Uribe (2021) mentioned rewarding an employee for services performed or work completed is known as remuneration. She also states that remuneration enhances employees' performance. Remuneration includes basic salary and extra bonuses or additional economic remunerations for employees accepted for the duration of their employment. In other words, the term "remuneration" describes the sum of a person's salary, stock options, bonuses, and other forms of financial support (Lovett et al., 2022). It has been determined that employee compensation, such as bonuses, allowances, and prizes, is a more effective motivational tool that can significantly improve both the job satisfaction and performance of employees as well as the performance of the entire firm (Reddy, 2020).

Didit and Nikmah (2020) suggest which remuneration is one of the payments or rewards that employees receive used because of their services or employment. Other than that, benefits and remuneration are crucial for any firm hoping to reach its targets and goals. Inadequate pay and benefits will result in subpar work, which will lower employee satisfaction and raise absenteeism, which will lower the final result (Pandey, 2020). There are two types of remuneration: non-financial and financial (Mahathir et al., 2020). Financial remuneration refers to salary, wages, bonuses and incentives while non-financial remuneration refers to employee's satisfaction with interesting tasks, job challenges, responsibilities, recognition and so on. Reddy (2020) also defined wages are hourly payments depending on the amount of work laborers complete in a given day, while salaries are a fixed amount provided to employees regularly for their performance and productivity.

Besides that, rewarding employees is the key to making employees more productive. Thus, to reach and sustain a competitive advantage that is to enhance organization performance and must control human capital in the sought-after direction (Alfawaire & Atan, 2021). The key means of accomplishing this is through the incentive power of rewards (Ali & Anwar, 2021) in that particular organization. The willingness of employees to use their skills, talents, and knowledge for the benefit of the company is what drives genuine business success, and it is the responsibility of the organization to foster and support these positive employee contributions by implementing efficient compensation systems (Walelign, 2021).

**Motivation:** When this COVID-19 pandemic happened, the organization needed to know that remuneration and motivation are very important to the performance of employees in the organization. Motivation plays an important role in increasing employee performance. Paais and Pattiruhu (2020) also pointed out that with motivation, each of the employees not only can achieve organizational goals, but they also can improve their performance and achieve their own goals. Motivation is the internal driving force that propels a person to perform at a high level to satisfy a need or meet an expectation (Maryani et al., 2021).

Motivation is the main thing that we need to be concerned about in the organization, especially related to

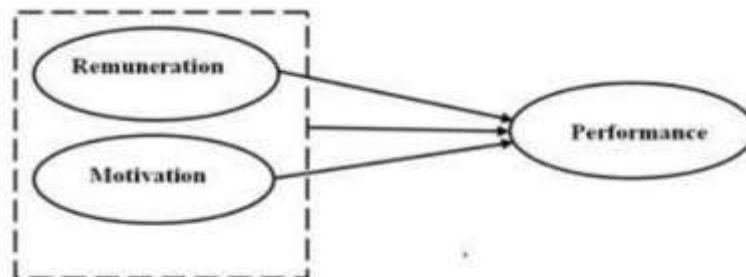
increasing the self-esteem among employees to accomplish their objectives. Motivated employees support the organization to develop more success because motivated employees are regularly looking forward to improving work performance (Hajjali et al., 2022). Motivation affects the performance of workers. Employees who are motivated take greater ownership of their work and are able to directly enhance performance. In contrast, "motivation refers to factors that activate, direct, and sustain behavior that is goal-directed." The "whys" behind our actions, or the needs or desires that propel us, are known as our motives. We assume that a purpose exists based on the conduct we witness, rather than observing one (Gardner et al., 2020).

Workers are motivated by specific variables that support their aspirations to improve their performance and guarantee that they will be more productive within the company. Motivation keeps workers more productive and enhances their subsequent job performance, which both raise job participation by making the work more fascinating and meaningful (Riyanto et al., 2021). Motivation by Nurlina et. al. (2023) is the ability to provide power that makes one's work exciting and motivates them to collaborate, perform well, and integrate with all of their strength and effort to be satisfied. Motivation will cause workers or employees of the company to take their tasks and duties seriously (Salas-Vallina et al., 2022).

Without motivation, we as humans or employees could not achieve better quality, work productively, have good knowledge and so on. While Hattie et. al. (2020) says that motivation is a psychological process that is brought about by or arises from variables as well as other elements. It also reflects the interaction of attitudes, needs, perceptions, and decisions that occur in an individual. Employees who maintain their effort to be motivated in the organization will achieve the goal at the right time. Diefendorff et. al. (2022) suggested that the mechanism that explains a person's level of effort, trajectory, and perseverance in achieving a goal is known as motivation.

**Theoretical Framework:** Ravitch and Carl (2019) concur that when researchers situate and incorporate formal ideas into their investigation, the theoretical framework acts as a guide. The same study can be approached very differently within different theoretical frameworks. The title of this theory is "Banking Employee Performance During Pandemic COVID-19: Remuneration and Motivation". Based on the model adopted, the researcher would like to find out the level of performance at the time of the COVID-19 pandemic. The variables were contained with the same variable as the model adopted. It is of the interest of the researcher to determine the association between variables and how variables influence each other.

**Figure 1: Theoretical Model of Banking Employee Performance During COVID-19 Pandemic: Remuneration and Motivation**



### Hypotheses

**Hypothesis 1:** This study investigated the connection between remuneration and employee performance. This hypothesis was supported by Sitopu et. al. (2021) rewarding an employee for services performed or work completed is known as remuneration. She also states that remuneration enhances employees' performance.

**H1:** There is a relationship between remuneration and employee performance.

**Hypothesis 2:** This study investigated the relationship between motivation and employee performance. This hypothesis was supported by Riyanto et. al. (2021) asserts that motivating elements that result from an employee's behavior while executing and managing a job have an impact on that employee's performance.

**H2:** There is a relationship between motivation and employee performance



### 3. Research Methodology

Correlational research was used in this investigation. The organization that now operates at a certain college in Perak is the focus of the sample frame, or in other words, the respondent of this study. The population of 250 respondents in this research study was defined as the entire number of employees in the company at the chosen college in Perak. Because it is accessible and readily available, the "convenience sampling technique" was employed as the appropriate sampling in this investigation. A non-probability design called convenience sampling makes use of time to gather some "quick" information to develop a "feel" for the phenomenon or variable of interest (Sekaran & Bougie, 2013). The study chose respondents from among the staff members of the workplaces. In defining the sample size, researchers refer to Krejcie & Morgan (1970) Table that specified when the total population was 250, the sampling size was 148 respondents. Data was gathered using a series of surveys that were disseminated by the researcher both manually and through a Google form. Items on both independent and dependent variables made up the questionnaire. The study questions from prior studies by Murpin et al. (2020) served as the basis for the questionnaire's design. Numerous questions on the questionnaire fell into the categories of independent and dependent factors. The questionnaire was constructed using the items Demographic Profile, Remuneration, Motivation, and Employee Performance, as shown in Table 1.

**Table 1: Item Measurement**

Variable	Number of Item	Measurement	Sources
<b>Remuneration</b>	5	1. The retribution policy is in line with employee expectations.	Murpin et al. (2020)
		2. With the achievement of targets get incentives.	
		3. The company provides promotions for outstanding employee positions.	
		4. Bonuses given by the company are appropriate.	
		5. Provision of benefits according to workload.	
<b>Motivation</b>	5	1. The amount of salary received by the employee.	Murpin et al. (2020)
		2. The company cares about the work performance achieved by employees.	
		3. Support from colleagues.	
		4. Monthly targets are always achieved.	
		5. Opportunity to reach a career path.	
<b>Employee Performance</b>	7	1. Carry out tasks according to applicable SOPs.	
		2. Correct mistakes in work mistakes.	
		3. Able to complete tasks assigned by the company on time.	
		4. Able to fulfill what the company is targeting.	
		5. Meet the monthly target.	
		6. Understand what is done.	
		7. Find ideas and new ideas in completing work.	

### 4. Results

This section discusses the findings of the study on the independent and dependent variables of remuneration and motivation towards employee motivation at several selected colleges in Perak.

#### Demographic Profiles

The findings show that out of 148 respondents, 77 (52.0%) were male, meanwhile 71 (48.0%) were female. In this study, most of the respondents were aged 21 – 30 years old which was 92 (62.2%) of them. Meanwhile, 42 (28.4%) were aged from 31 – 40 years old, followed by respondents aged 41 – 50 years old with 10 (6.8%). The least number of respondents are from 51 – 60 years old which was 4 (2.7%). It can be seen that most of the respondents came from the age of 21 – 30 years old involved in this study. Most of the respondents are married which is 74 (50.0%), followed by respondents with status single which is 70 (47.3%). The least amount of

respondents is from widowed status which was 4 (2.7%). Most of respondents have the work experience from 3 – 5 years which was 63 (42.6%), followed by less than 3 years with 49 (33.1%). Meanwhile, 21 (14.2%) were respondents that have work experience of 6 – 10 years and 11 (7.4%) respondents that have work experience of 11 – 15 years. The lowest number of respondents is from respondents that have work experience of more than 15 years which is 4 (2.7%). Most of the respondent’s job levels have the same frequency as general employee and supervisory/junior management which were 35 (23.6%), followed by middle management at 34 (23.0%). Meanwhile, respondent’s job levels from the category specialist/technical were 29 (19.6%) and the least number of respondents were from upper management which was 15 (10.1%). Summary of demographic profile statistics depicted in Table 2.

**Table 2: Demographic Profiles Statistics**

<b>Attributes</b>	<b>Label</b>	<b>Frequency</b>	<b>Percentage</b>
Gender	Male	77	52.0
	Female	71	48.0
Age	21 – 30	92	62.2
	31 – 40	42	28.4
	41 – 50	10	6.8
	51 – 60	4	2.7
Marital Status	Single	70	47.3
	Married	74	50.0
	Widowed	4	2.7
Years of Working Experience	Less than 3 years	49	33.1
	3 -5 years	63	42.6
	6 – 10 years	21	14.2
	11 – 15 years	11	7.4
	More than 15 years	4	2.7
	Job Level	General employee	35
Supervisory/Junior management		35	23.6
Middle management		34	23.0
Upper management		15	10.1
Specialist/Technical		29	19.6

**Correlation Coefficient**

Table 3 was measured by using Pearson Product-Moment Correlation Coefficient data analysis and it was found there is a relationship between remuneration and motivation towards employee performance. The result of the correlation shows there is a significant, positive, and moderate relationship between remuneration and employee performance. This is because the p-value was less than 0.01 ( $r = .499, p < 0.01$ ).

Meanwhile, the result of the correlation shows there is a significant, positive, and moderate relationship between motivation and employee performance. This is because the p-value was less than 0.01 ( $r = .468, p < 0.01$ ). Based on the results of this study, it was obvious that employees adopt a lack of motivation and low remuneration management system especially during the pandemic COVID-19 and employees work remotely from home. This relationship was supported by Hafshah et. al. (2022). Wang et al. (2020) agrees that the lack of social interactions and the result of isolation is what can cause the lack of motivation and commitment due to difficulties in achieving the psychological needs for belongingness and relatedness. According to Pratap et. al. (2021), low-paid workers have been exposed to the full force of the health, performance and jobs crisis.

**Table 3: Correlation Coefficient**

		Employee Performance	Remuneration	Motivation
<b>Employee Performance</b>	Pearson Correlation	1	.499**	.468**
	Sig. (2-tailed)	148	<.001	<.001
	N	.499**	148	<.001
<b>Remuneration</b>	Pearson Correlation	<.001	1	148
	Sig. (2-tailed)	148	148	.258**
	N	.468**	.258**	.002
<b>Motivation</b>	Pearson Correlation	<.001	.002	148
	Sig. (2-tailed)	148	148	1
	N			

\*\* Correlation is significant at the 0.01 level (2-tailed)

The result indicates there was a significant relationship between remuneration and employee performance ( $\beta=.405$ ,  $p<0.05$ ). Thus, it can be determined that H1 was supported in this study. The finding shows there was a significant relationship between remuneration and employee performance ( $\beta=.364$ ,  $p<0.05$ ). Thus, it can be concluded that H2 was supported in this study.

Findings show the relationship between the independent variable remuneration on the dependent variable which is employee performance during the pandemic COVID-19. Based on linear regression was used to analyze that relationship and overall the findings of the study supported all the hypotheses. According to Reddy (2020), Pay is largely used as a tool to inspire employees to do their tasks successfully and to draw in and keep qualified workers with the necessary experience to help the organization reach its goals. Its presence in an organization cannot be ignored for the straightforward reason that it will have an impact on the accomplishment of objectives.

This study is supported by Rumanda et. al. (2023) entitled "The Effect of Leadership, Work Motivation and Remuneration Based on Worker Performance in the East Java Regional General Tax Office Directorate." The study's conclusions suggest that compensation significantly and favorably affects worker performance.

Based on the results and hypotheses which relationship between remuneration and employee performance is supported. Findings show the relationship between the independent variable which is motivation on the dependent variable which is employee performance during the pandemic COVID-19. Based on linear regression was used to analyze that relationship and overall the findings of the study supported all the hypotheses. Individual, group, and organizational performance would all improve with higher employee motivation (Nguyen et al., 2020).

According to Khan et. al. (2021), When better performance may fairly and equally increase employee rewards, job satisfaction will increase; otherwise, employee happiness is the feedback that shapes self-image and motivates performance improvement. The results of this investigation agree with those of Insan et al. (2021), who found that raising employee motivation will improve the performance of people as a whole as well as in groups and organizations. Based on the results hypotheses which relationship between motivation and employee performance was supported.

### Regression Analysis

To investigate the relationship between compensation and employee incentives toward performance during the COVID-19 epidemic, this section addresses hypothesis testing. By examining the sign of a regression coefficient, it may also ascertain if there is a positive or negative relationship between each independent variable and the dependent variable. The regression analysis's result is displayed in Table 4. The coefficient of determination ( $R^2$ ) of.372 indicates that the independent variables of motivation and compensation accounted for 37.2% of the variance in the dependent variable of employee performance. Motivation and compensation together accounted for 62.8 percent of the variance in employee performance that could not be explained by independent variables.



**Table 4: Results of Regression Analysis**

Independent Variables	Standard Coefficients	T	Sig.	Collinearity Statistics	
	Beta			Tolerance	VIF
Remuneration	.405	5.949	<.001	.934	1.071
Motivation	.364	5.346	<.001	.934	1.071
<b>R square</b>	<b>.372</b>				
<b>Adjusted R square</b>	<b>.364</b>				
<b>F</b>	<b>43.028</b>				
<b>Sig. of F value</b>	<b>&lt;.001</b>				

Dependent Variables: Employee Performance \*p-value<0.05

Based on the analysis above, the factors that affect employee performance, which is remuneration, were the most contributing to employee performance during the pandemic COVID-19 in five selected colleges in Perak. The findings show that 40.5% remuneration with ( $\beta = .405$ ,  $p < .005$ ) is the most influenced variable in employee performance during the pandemic COVID-19. Therefore, the results of this study showed that the dedication of remuneration substantially contributes to employee performance. The strong correlation between remuneration and employee performance indicates that institutions should reassess their compensation structures. Competitive remuneration can serve as a motivator that enhances dedication and commitment during tough times, thus directly impacting performance levels. This study highlights the importance of effective remuneration schemes in attracting and retaining top talent. In a competitive job market, institutions offering attractive remuneration are likely to maintain higher retention rates, which is crucial for organizational stability and growth during crises.

According to Narayanamurthy and Tortorella (2021), they showed that the COVID-19 pandemic had a substantial negative impact on workers' well-being and productivity, especially on employee's finances. Employees are paid a high rate of salary will boost their performance but while employees are paid a low rate of salary will affect employees and the organization's performance (Prasetyo et al., 2021). The remuneration system is a successful motivating tool that can significantly improve worker performance and job satisfaction as well as overall organizational performance (Didit & Nikmah, 2020). However, the value of remuneration is not too very reliable to the study. Other studies also showed that sig. variable remuneration is ( $r^2 = 0.432$ ) or 43.2% and can be concluded that the remuneration is affected by the performance of employees (Didit & Nikmah, 2020; Nguyen et al., 2020; Prasetyo et al., 2021).

The regression coefficients are essential for interpreting the direction of the relationship. A positive coefficient for remuneration implies that higher pay correlates with improved employee performance, while a positive coefficient for motivation suggests that increased motivation leads to enhanced performance. Conversely, if any coefficients are negative, it indicates that higher remuneration or motivation could correlate with lower performance, which could suggest deeper issues within the organizational culture, especially under the constraints of a pandemic.

## 5. Managerial Implications and Recommendations

The finding shows that only 37.2% of the variance in employee performance is explainable by remuneration and motivation indicating that many other factors are at play. This could include organizational culture, leadership styles, employee engagement, operational processes, and external factors such as market conditions during the pandemic. Organizations need to recognize that merely focusing on financial compensation and motivation strategies may not suffice. The significant unexplained variance suggests that organizations should explore other potential contributors to employee performance (Kurdi et al., 2022). These could range from mental health support to flexible working conditions and professional development opportunities. During the pandemic, employees often faced increased stress and anxiety, making it crucial for organizations to adopt a more holistic approach to employee wellbeing (Mun et al., 2022). Economic instability and changing job markets due to the pandemic could impact employee performance decisions that are beyond the organization's acknowledged in future performance evaluations and strategies (Alsharif et al., 2021).

Organizations should consider how remuneration packages are structured. Offering competitive salaries is essential, but also incorporating non-monetary benefits such as health and wellness programs can enhance overall employee satisfaction and motivation (Dalal et al., 2022). Moreover, organizations also can focus on strategies to foster intrinsic motivation among employees by providing opportunities for growth, promoting a balanced work-life environment, and recognizing employee contributions. Regular feedback and communication can also significantly enhance motivation levels. Given the pressure from the pandemic, organizations should prioritize mental health initiatives and support systems. Employee assistance programs, stress management workshops, and flexible working hours can play a vital role in maintaining performance levels (Davidescu et al., 2020).

Besides, further research to identify additional factors that influence employee performance should be conducted. Surveys and interviews can provide insights into employee needs and preferences, leading to more targeted interventions. Organizations also need to adapt to change while remaining adaptable and responsive to the evolving needs and challenges faced by employees. What worked pre-pandemic may no longer be effective, and continuous evaluation of strategies will ensure that organizations remain relevant and supportive.

The relationship between remuneration, motivation and employee performance during the COVID-19 pandemic highlights the complexity of workplace dynamics in times of crisis. While remuneration and motivation significantly contribute to employee performance, the substantial unexplained variance indicates a broader set of factors at play. By adopting a more integrated and holistic approach, organizations can foster a resilient and high-performing workforce capable of navigating the ongoing challenges presented by the pandemic and beyond. The journey towards effective employee performance is ongoing and insights from this analysis can guide organizations in refining their strategies to foster a productive and motivated workforce.

Organizations need to remember that it is not only a remuneration factor influencing employee performance since remuneration was the most significant variable in this study. Different employees may have varying motivational drivers, such as job security, recognition, job satisfaction, and workplace culture. Thus, a holistic approach to employee motivation should be adopted. In the context of economic hardship caused by the pandemic organizations may face financial constraints that hinder their ability to enhance remuneration. This finding encourages institutions to explore alternative ways to boost employee motivation, such as non-monetary benefits, particularly giving employees flexible working hours, and professional development opportunities that can complement limited financial resources.

The dynamic nature of the pandemic requires organizations to continuously evaluate and adapt their remuneration strategies. Institutions should conduct regular assessments of employee needs and preferences to ensure that compensation packages remain competitive and effective in motivating their workforce. As for recommendations, the organization should review and revamp compensation structures and should conduct a comprehensive analysis of their current remuneration packages to identify areas for improvement. This process may involve benchmarking against other institutions and industry standards to ensure competitiveness. Managers should consider establishing performance-based incentives linked to employee contributions during the pandemic. This can reinforce the connection between remuneration and performance while assuring employees their efforts are recognized.

Organizations also need to provide clear and transparent communication regarding remuneration policies and how they relate to performance can encourage ambition and a sense of trust among employees. Managers should often engage with staff to ensure clarity and gather feedback on compensation-related matters. A supportive workplace culture that emphasizes employee well-being, inclusion, and recognition, going beyond financial incentives should be created. Initiatives might include team-building activities, mental health resources, and professional development workshops. Post-implementation of any remuneration or motivational changes is crucial to continuously monitor to explore its impacts on employee performance and satisfaction. Regular surveys and performance assessments can help gauge effectiveness and inform future strategies.

## Conclusion

These days, some companies are content with their staff working remotely since it gives them more time to focus on their performance, which is ultimately what counts. When technology is used to share information and maintain strong contact among employees who work from home, the desire of employees to accomplish their work will grow. Remote, flexible workers tend to be happier and more motivated in life because working from home has been shown to lower stress, allow more time for hobbies and interests, and strengthen personal connections, among other things.

Several recommendations can be described based on the literature review and findings of this study. The independent variables which remuneration were significant but at a lower value for correlation analysis and the recommendation towards it is that some organizations need to develop a modern work environment. An efficient, contemporary workplace encourages more achievement and drives workers to deliver quality work. Employers might supply a set of office supplies for employees to set up at home if they work remotely and employers can listen to each other's opinions even though virtually.

Other than that, employers must encourage cooperative work environments since they will boost output, job happiness, creativity, innovation, and quality of work. and from that it can build trust between team members. Employees will be motivated to work and perform well in the company where they work if their safety and recognition are thought of by the company.

To enhance worker performance, the company needs to design and execute strategies for providing workers with fair compensation and benefits. Since salaries are employees' primary source of income, they place a high value on benefits offered by their employers. Offering benefits to staff members can help them feel valued and rewarded for their efforts. Online and off, managing the company's reputation should be of utmost importance. A business that mistreats its staff is more likely to lose clients and have a disastrous PR campaign. One disgruntled worker is all it takes to lower revenue and decrease consumer loyalty. It is evident that giving employees the proper benefits is more crucial for the business.

Last but not least, the company must be concerned about employee motivation. The performance of the organization will suffer if employees are not more motivated. Organizations must give workers equitable promotion opportunities based on their productivity. Additionally, allowing employees to make decisions about their particular jobs might boost their motivation. Not only do rational, quantitative approaches hold the key to sustained survival and organizational success, but also employee commitment, engagement, and drive at work. As the world continues to overcome the obstacles the pandemic has brought about, educational institutions and other organizations must leverage these insights to motivate their workforce effectively and enhance overall performance. By prioritizing competitive remuneration, fostering a supportive culture, and continuously evaluating strategies, organizations can emerge stronger in the face of adversity.

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