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The Influence of Non-Financial Compensation and Motivation on Employee Performance at PT Bank Rakyat Indonesia Unit Hasanuddin, Maros Branch

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Abstract

The Objectives – This study aims to determine the Influence of Non-Financial Compensation and Motivation on Employee Performance at PT BRI Unit Hasanuddin, Maros Branch.

The Methods/Approaches – This study employed a quantitative approach with a survey method. The survey method was used to collect data from respondents through a structured questionnaire. The population in this study included all employees of PT BRI Unit Hasanuddin, Maros Branch, with a total of 35 employees. Due to the relatively small population, this study used the Saturated Sampling Technique.

The Results – The results of the t-test study indicate that the non-financial compensation variable does not significantly influence employee performance in this study, while the Motivation variable has a positive and significant influence on Employee Performance. And based on the results of the f-test, it shows that the Non-Financial Compensation and Motivation variables have a significant influence simultaneously on Employee Performance.

The Research Implications – This research contributes to the practical understanding for PT BRI Unit Hasanuddin that providing good non-financial compensation (such as challenging work and a comfortable work environment) and strong motivation can significantly improve employee performance.

Keywords: Non-financial compensation, motivation, and employee performance.

1. Introduction

In an era of increasingly fierce business competition, companies are required to maintain and improve their performance to remain competitive in the market. One key factor determining a company's success is human resources (HR). As the primary driver of company operations, employees play a crucial role in achieving organizational goals. Therefore, companies need to create a work environment that encourages employee motivation and performance. One strategy often used to increase motivation and performance is through adequate compensation.

In the workplace, non-financial compensation and motivation play a crucial role in influencing employee performance. Non-financial compensation is the reward given by a company to employees for their contributions. Work motivation, on the other hand, is the internal drive that drives employees to perform optimally. The two are interconnected in creating a productive work environment and supporting the achievement of company goals. Employee performance is a key factor in achieving organizational goals, particularly in the banking sector, such as PT Bank Rakyat Indonesia (BRI), which operates in a dynamic environment demanding excellent service.

Non-financial compensation has become a focus of recent research because it is considered capable of influencing long-term job satisfaction. Previous research by Septyarini & Wibowo (2022) in the banking context stated that a combination of non-financial compensation and appropriate motivation can reduce turnover intention and increase employee engagement. However, specific studies at the BRI Hasanuddin Unit, Maros Branch, have not been widely conducted, making this research relevant to fill this gap.

Although financial compensation such as salary and bonuses remains a key driver of job satisfaction, research (Ryan & Deci, 2020) shows that non-financial factors are more influential in maintaining long-term motivation. At BRI, the salary structure is quite competitive, but employees still face issues such as emotional exhaustion and lack of career development. Therefore, the company needs to evaluate the extent to which non-financial compensation, such as training, work-life balance, and recognition, can improve performance.

A similar program already exists at BRI Unit Hasanuddin, Maros Branch, but its effectiveness in improving performance is unknown. This study will analyze the extent of non-financial compensation's impact on employee productivity. Therefore, this study will delve deeper into the influence of non-financial compensation and motivation on employee performance at Bank Rakyat Indonesia (Persero) Tbk Unit Hasanuddin, Maros Branch, with a more specific focus on variables that have not been thoroughly explored in previous studies.

Non-financial compensation, such as recognition, training, and work-life balance, is thought to have a positive effect on employee performance. According to research (Septyarini & Wibowo, 2022), non-financial compensation increases job satisfaction and productivity because it fulfills employees' psychological needs. At PT BRI Unit Hasanuddin, Maros Branch, forms of compensation such as awards and career development opportunities can motivate employees to work more optimally. **H1: Non-financial compensation X1 is thought to have a positive and significant effect on employee performance at PT BRI Unit Hasanuddin, Maros Branch.**

Motivation, both intrinsic and extrinsic, is thought to have a positive influence on performance. Research (Sari & Sari, 2022) shows that motivated employees tend to be more committed and achieve work targets. At PT BRI Unit Hasanuddin, Maros Branch, factors such as a supportive work environment and reward system can increase motivation, which ultimately impacts performance. **H2: Motivation is thought to have a positive and significant influence on employee performance at PT BRI Unit Hasanuddin, Maros Branch.**

The interaction between non-financial compensation and motivation is suspected to have a joint positive effect on employee performance. According to (Septyarini & Wibowo, 2022) , non-financial compensation such as recognition and training increases job satisfaction, while (Sari & Sari, 2022) asserts that motivation—both intrinsic and extrinsic—strengthens employee commitment. The combination of these two variables creates a synergy where employees not only feel appreciated but also continuously driven to achieve targets. At PT BRI Unit Hasanuddin, Maros Branch, the implementation of non-financial compensation (e.g., appreciation programs) supported by a motivational system (such as performance-based rewards) can result in more significant performance improvements than relying solely on one factor. **H3: It is suspected that non-financial compensation and motivation simultaneously have a positive and significant effect on employee performance at PT BRI Unit Hasanuddin, Maros Branch.**

Based on the theoretical review presented, it can be understood that the variables of Non-Financial Compensation and Motivation are closely related to Employee Performance. These relationships are then illustrated in a conceptual framework, which describes the direction of influence of each independent variable on the dependent variable, thus forming the basis for formulating research hypotheses.

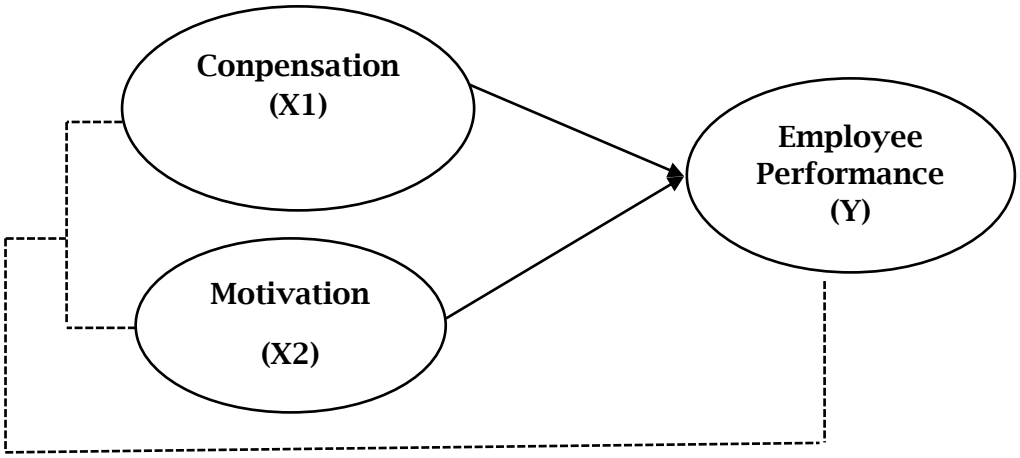

Figure 1Conceptual Framework

2. Methodology

This study uses a quantitative approach with a survey method. The quantitative approach was chosen because this study aims to measure the influence of independent variables (non-financial compensation) and (Motivation) on the dependent variable (employee performance) numerically and conduct statistical analysis to test the proposed hypothesis. The survey method was used to collect data from respondents through a structured questionnaire . This study was conducted at Bank Rakyat Indonesia (BRI) Hasanuddin Unit, which is under the auspices of the BRI Maros Branch Office located at Jl. Sultan Hasanuddin No. 123, Maros Regency, South Sulawesi. The implementation of this study took place from May to July 2025 .

The population in this study includes all employees of PT BRI Unit Hasanuddin Maros Branch with a total of 35 active employees. Because the population is relatively small, namely 35 people, this study uses a saturated sampling technique . Saturated sampling is a sampling technique in which all members of the population are used as samples. Thus, the sample in this study is all 35 employees of BRI Unit Hasanuddin Maros Branch.

Data collection techniques include distributing questionnaires online via Google from. The questionnaire was compiled based on theoretical indicators of each variable, and using a 5-point Likert Scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), to measure respondents' perceptions and attitudes towards the variables of Non-Financial Compensation, Motivation, and Employee Performance.

The validity of the questionnaire instrument was tested using Pearson Product Moment correlation. Meanwhile, to test the reliability of the questionnaire, the Cronbach's Alpha test was used; after the validation and reliability processes were completed, the collected data were analyzed using multiple linear regression to see the effect of Non-Financial Compensation and Motivation on Employee Performance. The t-test was conducted to assess the effect of each independent variable partially on the dependent variable, while the f-test was used to assess the effect of both independent variables simultaneously. In addition, the coefficient of determination ($R2$)was calculated to determine the extent of the contribution of the non-financial compensation, Motivation, and Employee Performance variables.

Classical assumption tests were also performed to ensure the validity of the regression model. Normality tests were used to check whether the residual data were normally distributed, using the Kolmogorov-Smirnov method. Multicollinearity tests were performed by examining the variance inflation factor (VIF) and tolerance values to ensure there were no strong relationships between the independent variables that could influence the regression results. Furthermore, heteroscedasticity tests were performed to ensure there was no inconsistent residual variability. Only if all classical assumptions are met can the results of multiple linear regression analysis be considered statistically valid and scientifically interpretable.

To obtain measurable research results that can be analyzed quantitatively, each variable in this study needs to be described operationally. Operational definitions aim to provide clear boundaries for abstract concepts so they can be measured using research instruments. In this study, there are three main variables: Non-Financial Compensation (X1), Motivation (X2), and Employee Performance (Y). Each variable is explained through a number of indicators compiled based on theory and previous research, and measured using a 5-point Likert scale. The operational definitions and indicators for each variable can be seen in the following table.

Variables	Operational Definition	Indicator
Compensation	According to Hasibuan (2021), non-financial compensation is an indirect reward provided by the Company to employees in the form of psychological	1. Career Development & Training 2. Conducive Work Environment 3. Work-Life Balance

Non-Financial (X1)	satisfaction or a supportive work environment, such as training, career development, flexible working hours, recognition, and a positive organizational culture.	4. Recognition & Appreciation (Hasibuan 2021)
Motivation (X2)	According to Deci and Ryan (2020) in the book Intrinsic Motivation and Self-Determination in Human Behavior, motivation is defined as an internal drive that drives individuals to act, whether originating from within (intrinsic motivation) or from outside (extrinsic motivation).	1. Security and Comfort Needs. 2. Acknowledgement and Responsibility 3. Clarity of Purpose 4. Feedback (Feedback) (Deci and Ryan 2020)
Employee Performance (Y)	According to Robbins & Judge (2023), employee performance is the evaluation of an employee's ability to achieve organizational goals through individual contributions to their work. Good performance reflects effectiveness and efficiency in completing tasks.	1. Quality of Work 2. Punctuality 3. Adaptability 4. Teamwork (Robbins & Judge 2023)

3. Results and Discussion

research was conducted at Bank Rakyat Indonesia (BRI) Hasanuddin Unit, which is under the auspices of the BRI Maros Branch Office. Data collection was conducted online through the distribution of online questionnaires compiled using Google forms. Based on job positions, namely: The position of Mantri is the largest group with 12 people with a presentation of 34.3%. Security guards are 7 people with a presentation of 20.0%. Customer Service numbered 6 people with a presentation of 17.1%. Tellers, there were 3 respondents with a presentation of 8.6%. And Supervisors, and others each had 2 people with a presentation of 5.7%.

Based on age distribution, the majority of respondents in the 25-29 and 30-34 age ranges each had the largest portion, namely 22.9%, followed by the 35-39 age group also had a significant representation of 17.1%. Meanwhile, the youngest age group (18-24 years) and the more senior age groups (40-44 years and 45-49 years) had smaller percentages, respectively, 14.3% and 5.7%. Thus, the distribution of respondent characteristics serves as an important basis for testing the relationship between variables in the proposed research model.

Instrument Validity Test and Reliability Test

Validity and reliability tests are used to ensure the quality of research instruments, particularly questionnaires, to ensure that the collected data is truly reliable and reflects the actual situation. The following presents the results of the validity and reliability tests for the research instruments.

Table 3.1 Validity Test Results

Variables	Item	R count	R table	Information
Non-Financial Compensation	X1.1	0.741	0.349	Valid
	X1.2	0.651	0.349	Valid
	X1.3	0.746	0.349	Valid
	X1.4	0.686	0.349	Valid
Motivation	X2.1	0.798	0.349	Valid
	X2.2	0.750	0.349	Valid
	X2.3	0.712	0.349	Valid
	X2.4	0.755	0.349	Valid
Employee performance	Y.1	0.842	0.349	Valid
	Y.2	0.767	0.349	Valid
	Y.3	0.817	0.349	Valid
	Y.4	0.689	0.349	Valid

Source: Processed primary data, 2025

The analysis of the table above shows that all variables are declared valid, because the calculated r value is > the table r value, namely 0.349. The results of the reliability test of the research variables can be seen in the table below:

Table 3.2 Reliability Test Results

Variables	Crombach's Alpha Value	Minimum Alpha	Information
Non-Financial Compensation	0.641	0.60	Reliable
Motivation	0.738	0.60	Reliable
Employee performance	0.777	0.60	Reliable

Source: Processed primary data, 2025

Based on the reliability test results displayed in the table above, it is known that *the Cronbach's Alpha value* for the Non-Financial Compensation variable (X1) is 0.641, the Motivation variable (X2) is 0.738, and the Employee Performance variable (Y) is 0.777. All of these variables are declared reliable because each *Cronbach's Alpha value* exceeds the threshold of 0.6 which is the minimum criterion for stating that the instrument has a good level of internal consistency.

Classical Assumption Test

a. Normality Test

The normality test aims to assess whether the residual values in a regression model are normally distributed. One method used to test for normality is the Kolmogorov-Smirnov (KS) test. Data are considered normally distributed if the significance value (p-value) of the test is equal to or greater than 0.05. Conversely, if the significance value is less than 0.05, the data are considered not to follow a normal distribution. The following are the results of the normality test from this study:

Table 3.3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters [a,b]	Mean	,0000000
	Standard Deviation	1.29602129
Most Extreme Differences	Absolute	,093
	Positive	,086
	Negative	-,093
Test Statistics		,093
Asymp. Sig. (2-tailed) [c]		,200 [d]
Monte Carlo Sig. (2-tailed) [d]	Sig.	,609

a. Test distribution is Normal.

Source: Processed Primary Data, 2025

Based on the results of the normality test using the Kolmogorov-Smirnov method shown in the figure above, all variables in this study showed a significance value (Sig) greater than 0.05. A significance value of 0.200 > 0.05 indicates that the data is normally distributed and meets the assumption of normality in the regression analysis.

b. Multicollinearity Test

A multicollinearity test is performed to determine whether there is a strong linear relationship between the independent variables. This condition can lead to inaccurate regression results. Multicollinearity can be detected if the *Tolerance value* is ≤ 0.10 or *the Variance Inflation Factor (VIF) value* is ≥ 10. The following are the results of the multicollinearity test from this study:

Table 3.4 Multicollinearity Test Results

:

Coefficients [a]

Model	Collinearity Statistics	
	Tolerance	VIF
X1	,431	2,322
X2	,431	2,322

Source: Processed Primary Data, 2025

Based on the results of the multicollinearity test shown in the table above, it can be concluded that there are no symptoms of multicollinearity in each independent variable in the model. This is indicated by the *tolerance value* for the Non-Financial Compensation variable (X1) of 0.431 which is greater than the minimum limit of 0.10, as well as *the Variance Inflation Factor (VIF) value* of 2.322 which is still below the threshold of 10. Likewise, the Motivation variable (X2), which has a *tolerance value* of 0.431 > 0.10 and a VIF value of 2.322 < 10.00. These results indicate that both independent variables are free from multicollinearity problems and are suitable for use in the regression model.

Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the extent to which the independent variables, namely non-financial compensation (X1) and motivation (X2), influence the dependent variable, namely employee performance (Y). The following are the results of the multiple linear regression analysis test in this study:

Table 3.5 Results of Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.415	2.549		1.340	.190		
	TotalX1	.168	.219	.149	.770	.447	.431	2.322
	Totalx2	.629	.211	.577	2.980	.005	.431	2.322

a. Dependent Variable: totalY

Source: Processed Primary Data, 2025

By looking at Figure 4.4 above, the following equation is obtained:

$$Y = a + \beta\ 1\ X1 + \beta\ 2\ X2$$

$$Y = -\ 3.415 + 0.168\ X1 + 0.629\ X2$$

It can be interpreted that:

1) The constant value of 3.415 indicates that if the Non-Financial Compensation (X_1) and Motivation (X_2) variables have no influence or are zero, then the Employee Performance level (Y) is estimated to be at 3.415.
2) The regression coefficient of 0.168 on the Non-Financial Compensation variable (X_1) means that every one unit increase in this variable will cause an increase in Employee Performance (Y) of 0.168, assuming the other variables remain constant.
3) The regression coefficient of 0.629 on the Motivation Variable (X_2) shows that a one unit increase in the Motivation variable will have an impact on increasing Employee Performance (Y) by 0.629, assuming other variables are constant.

Based on multiple linear regression analysis, it can be concluded that motivation (X2) has a positive and significant influence on employee performance (Y), while non-financial compensation (X1) does not have a significant influence.

Partial Hypothesis Test (t-Test)

t -test in this study was used to determine the significant influence of the independent variables (X1), namely Non-Financial Compensation and Motivation, on the dependent variable (Y), Employee Performance at BRI. This can be seen in the test results table below.

Table 3.6 T-Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.415	2.549		1.340	.190		
	TotalX1	.168	.219	.149	.770	.447	.431	2.322
	Totalx2	.629	.211	.577	2.980	.005	.431	2.322

a. Dependent Variable: totalY

Source: Processed Primary Data, 2025

Based on the results of the partial test calculations, the influence of the independent variable on the dependent variable can be explained as follows:

a. The t-test or partial test on the non-financial compensation variable (X1) obtained a t_{-count} of 0.770 with a significance (Sig.) of 0.447, which is greater than the general significance level ($\alpha = 0.05$). This indicates that non-financial compensation (X1) does not have a statistically significant effect on the Employee Performance variable (Y).
b. The t-test or partial test on the Motivation variable (X2) obtained a $_{calculated}$ t- of 2.980 with a significance value of 0.005, which is smaller than 0.05, so it can be concluded that motivation (X2) has a positive and significant effect on employee performance (Y).

Hypothesis Test (F Test)

The F-test is used to determine the simultaneous influence of the independent variables (non-financial compensation and motivation) on the dependent variable (employee performance). Using standard testing, if the calculated F-value is greater than the table F-value, there is a significant simultaneous influence between variables x and y. The following table shows the F-test results:

Table 3.7 F Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	53.634	2	26.817	15.026	.000[b]
	Residual	57.109	32	1.785		
	Total	110.743	34			

a. Dependent Variable: totalY

b. Predictors: (Constant), Totalx2, TotalX1

Source: Processed Primary Data, 2025

Based on the ANOVA output displayed in Figure 4.12, the calculated F value was 15.026 with a significance value of <0.000. This significance value is smaller than the specified significance level, which is 0.05, so it can be concluded that there is a simultaneous significant influence between the Non-Financial Compensation (X1) and Motivation (X2) variables on Employee Performance (Y). Thus, both independent variables are able to influence employee performance together.

Determinant Coefficient Test (R ²)

Values R^2range from 0 to 1, with values closer to 1 indicating a high explanatory power for the dependent variable. A R^2high value indicates that the independent variables in the model are very effective in explaining the dependent variable. The following are the results of the coefficient of determination test from this study:

Table 3.8 Results of the Determination Coefficient Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.696[a]	.484	.452	1.33591

a. Predictors: (Constant), Totalx2, TotalX1

b. Dependent Variable: totalY

Source: Processed Primary Data, 2025

Based on the results of the Model Summary output, the coefficient of determination (R Square) test obtained from the regression analysis, it can be seen

that Non-Financial Compensation (X1) and Motivation (X2) together are able to explain variations in Employee Performance (Y) by 48.4% (R Square value = 0.484). The Adjusted R Square value is 0.452 although there are still 51.6% of other factors outside the model that also play a role.

Discussion

1. The Influence of Non-Financial Compensation Variables on Employee Performance

Based on the results of the *t -test* , the Non-Financial Compensation variable (X_1) shows a calculated *t value* of 0.770 with a significance (Sig.) of 0.447, which is greater than the general significance level ($\alpha = 0.05$). These results indicate that statistically, non-financial compensation does not have a significant effect on employee performance. In other words, an increase or decrease in non-financial compensation does not directly impact changes in employee performance in the context of this study.

These findings align with research by Smith and Johnson (2022), which states that non-financial compensation, such as recognition or training, does not always directly correlate with improved employee performance if it is not accompanied by supporting factors such as a conducive work environment or effective leadership. However, it is important to note that these findings do not imply that non-financial compensation is unimportant. Several studies, such as those by Brown and Davis (2021), show that non-financial compensation can increase motivation and job satisfaction in the long term, even if the effects are not immediately visible on short-term performance. Therefore, companies need to consider a holistic approach that combines both types of compensation to achieve optimal results.

Thus, based on the results of partial tests and literature review, it can be concluded that non-financial compensation (X_1) does not significantly influence employee performance (Y) in this study. This finding is supported by the significance value ($0.447 > 0.05$) which indicates the absence of a strong statistical relationship between the two variables. Nevertheless, non-financial compensation remains important in building long-term motivation and job satisfaction, as revealed in previous studies. Therefore, companies are advised to combine non-financial compensation with financial incentives and other supporting factors to achieve optimal performance improvement.

2. The Influence of Motivation on Employee Performance

Based on the results of the t-test conducted, the Motivation variable (X2) is proven to have a significant influence on the Employee Performance variable (Y). This is indicated by the calculated t value of 2.980 which is greater than the t-table value of 1.691, as well as a significance level of 0.005 which is below the threshold of 0.05. Thus, it can be concluded that motivation statistically has a positive and significant effect on employee performance. This finding indicates that increasing employee motivation will have an impact on improving their performance, so companies need to pay attention to factors that can motivate employees to achieve more optimal work results.

This finding is supported by previous research conducted by Sari & Pratama (2023), which stated that motivation is a key factor in improving employee performance. Their research results showed that motivated employees tend to be more productive, committed, and able to achieve work targets more effectively. Furthermore, research by Handoko & Wijaya (2022) also revealed that intrinsic and extrinsic motivation significantly influence employee performance, especially in a competitive work environment. These findings align with the statistical test results in this study, where motivation (X2) was shown to have a positive and significant effect on employee performance (Y).

Thus, it can be concluded that motivation remains a crucial variable in driving improved employee performance, as supported by recent research. Therefore, companies are advised to continue developing motivational strategies, whether through rewards, training, or career development, to continuously improve employee performance.

3. The Influence of Non-Financial Compensation and Motivation on Employee Performance

Based on the results achieved with the simultaneous test, the calculated *F value* was 15.026 with a significance value of <0.000. This significance value is much smaller than the specified significance limit, which is 0.05. This means that the Non-Financial Compensation and Motivation variables have a significant influence simultaneously on Employee Performance. This indicates that the two independent variables are collectively able to explain the variations that occur in employee performance.

These findings align with previous research, such as that conducted by Sari and Putra (2023), which stated that non-financial compensation and motivation together can significantly improve employee performance. Furthermore, research by Handoko et al. (2022) also revealed that motivation is a key factor in driving employee productivity, especially when supported by adequate non-financial compensation. These results further strengthen empirical evidence that the combination of non-financial compensation and motivation can create a conducive work environment, thus positively impacting performance improvement.

Based on the results of multiple linear regression analysis, the motivation variable (X2) has a positive and significant influence on employee performance (Y), while non-financial compensation (X1) has no significant influence. The regression equation (Y = 3.415 + 0.168X1 + 0.629X2) shows that every increase in motivation will increase employee performance by 0.629 units, while non-financial compensation only provides a small contribution (0.168 units) and is not statistically significant (Sig. = 0.447). This finding indicates that companies need to prioritize increasing employee motivation, such as through incentives or career development, to achieve optimal performance. Meanwhile, non-financial compensation needs to be re-evaluated for its effectiveness in driving employee performance.

4. Conclusion

The conclusion that can be drawn based on the results of the study involving 35 employee respondents working at BRI Unit Hasanuddin, it can be concluded that

the two independent variables, namely Non-Financial Compensation and Motivation, partially have a positive and significant effect on employee performance. This indicates that the two independent variables are collectively able to explain the variations that occur in employee performance. This is evidenced by the significance value of both variables which is <0.05, as well as the t-value which is each far above the critical limit. This means that the higher the employee performance carried out on these two factors, the greater their performance carried out at BRI Unit Hasanuddin Maros Branch.

Based on the t-test results displayed in the Coefficients table, it is known that the Non-Financial Compensation variable has a t-count value of 0.770 with a significance (Sig.) of 0.447, which is greater than the general significance level (α = 0.05). This indicates that non-financial compensation does not have a statistically significant effect on the Employee Performance variable. Specifically, the Motivation variable is proven to have a simultaneous or joint influence on employee performance. With a regression coefficient value of 0.629 on the Motivation Variable. This is indicated by the calculated t-value of 2.980 which is greater than the t-table value of 1.691, as well as a significance level of 0.005 which is below the threshold of 0.05.

Based on these findings, companies are advised to maintain and improve their existing non-financial compensation programs, while simultaneously strengthening employee motivational factors through training, career development, and creating a supportive work environment. The implications of this study also indicate that improvements in both aspects will not only impact individual performance but can also drive the achievement of overall organizational goals. Therefore, management is advised to periodically evaluate policies related to compensation and motivation to ensure they remain relevant to employee needs and company dynamics.

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