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The Effect Of Compensation, Work Environment, And Work Discipline On The Loyalty Of Civil Servants At The Tanjung Perak Medium Customs And Excise Service Office

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Abstrak

Studi ini bertujuan menganalisis efek parsial dan simultan dari kompensasi, lingkungan kerja, dan disiplin kerja terhadap loyalitas pegawai negeri sipil (ASN) di KPPBC TMP Tanjung Perak Surabaya. Dengan menggunakan pendekatan kuantitatif asosiatif kausal, data primer dikumpulkan melalui kuesioner terstruktur menggunakan skala Likert 1–5. Ukuran sampel definitif sebanyak 120 responden ditetapkan melalui rumus Slovin dari total populasi 345 karyawan. Teknik pengambilan sampel yang diterapkan adalah Sampling Acak Proporsional di seluruh unit layanan teknis dan penegakan operasional. Analisis data dilakukan menggunakan model Regresi Linier Berganda. Hasilnya menunjukkan bahwa kompensasi (B = 0,385; t = 4,936; p < 0,001), lingkungan kerja (B = 0,342; t = 4,560; p < 0,001), dan disiplin kerja (B = 0,218; t = 3,159; p = 0,002) memberikan efek positif dan signifikan parsial terhadap loyalitas karyawan. Secara bersamaan, ketiga variabel tersebut secara signifikan mengatur loyalitas karyawan (F = 48,315; p < 0,001), menjelaskan 53,6% dari varians komitmen. Sistem kompensasi berbasis risiko yang adil, peningkatan infrastruktur yang tepat untuk ruang kerja fisik, dan penegakan disiplin birokrasi yang konsisten berkontribusi secara positif dan signifikan dalam mengamankan loyalitas sukarela karyawan, menjaga integritas layanan, dan menurunkan permintaan mutasi antar wilayah di pelabuhan bea cukai internasional.

Kata kunci: Kompensasi; Lingkungan Kerja; Disiplin Kerja; Loyalitas Karyawan; Bea Cukai Tanjung Perak

Abstract

This study aims to analyze the partial and simultaneous effects of compensation, work environment, and work discipline on the loyalty of civil servant (ASN) employees at KPPBC TMP Tanjung Perak Surabaya. Utilizing a causal associative quantitative approach, primary data were gathered through structured questionnaires using a 1–5 Likert scale. A definitive sample size of 120 respondents was established through Slovin's formula from a total population of 345 employees. The sampling technique applied was Proportional Random Sampling across operational technical service and enforcement units. Data analysis was conducted using a Multiple Linear Regression model. The results indicate that compensation (B = 0.385; t = 4.936; p < 0.001), work environment (B = 0.342; t = 4.560; p < 0.001), and work discipline (B = 0.218; t = 3.159; p = 0.002) exert a positive and significant partial effect on employee loyalty. Simultaneously, the three variables significantly govern employee loyalty (F = 48.315; p < 0.001), explaining 53.6% of commitment variance. A fair risk-based compensation system, proper infrastructure upgrades for physical workspaces, and consistent enforcement of bureaucratic discipline contribute positively and significantly to securing voluntary employee loyalty, safeguarding service integrity, and lowering inter-regional mutation requests at the international customs port.

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Keywords: Compensation; Work Environment; Work Discipline; Employee Loyalty; Tanjung Perak Customs

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INTRODUCTION

The success of vertical government institutions in maintaining long-term public service stability at an international level heavily relies on the sustained commitment and loyalty of their civil servants. Amid rapid bureaucratic modernization, the paramount challenge in human resource management is no longer merely recruiting top talent, but retaining that talent while nurturing high organizational loyalty. According to Hasibuan (2023), employee loyalty fundamentally reflects allegiance, willingness to contribute maximally, and reluctance to leave the organization, manifested through adherence to institutional vision. When employee loyalty weakens, symptoms emerge in the form of increased voluntary turnover, declining concern for macro organizational targets, and eroding service integrity in field operations.

This loyalty retention challenge is acutely felt at the Tanjung Perak Medium Customs and Excise Service Office (KPPBC TMP Tanjung Perak Surabaya), a critical pillar safeguarding state revenue at the main logistics gateway of Eastern Indonesia. Entering mid-2026, the full implementation of the National Logistics Ecosystem (NLE) digital platform triggered a surge in customs supervision workloads, requiring civil servants to maintain operational readiness 24 hours a day, 7 days a week. However, these intense operational dynamics triggered fluctuations in employee loyalty, particularly across technical service lines and field enforcement units. Internal organizational evaluation data from the first quarter of 2026 revealed a 14% increase in internal inter-regional transfer applications compared to the previous year, alongside heightened job burnout indices that led to irregular daily attendance rates.

The instability of employee loyalty at KPPBC TMP Tanjung Perak is suspected to be closely tied to compensation structures perceived as disproportionate relative to high operational risks at Eastern Indonesia's busiest seaport. In the 2026 civil service context, compensation is no longer viewed solely as monthly base pay, but encompasses fair performance allowances (tukin), night overtime incentives, legal protection guarantees, and non-financial recognition. Rivai and Sagala (2020) emphasize that internally and externally equitable compensation packages fulfill basic needs that directly bind employee engagement and loyalty to organizational continuity. When field personnel face massive cargo manifest verification demands without competitive risk-based compensation, their psychological sense of belonging gradually erodes.

A second critical determinant impacting employee loyalty is the physical and non-physical work environment surrounding personnel during port duty. The locus of KPPBC TMP Tanjung Perak requires field officers to operate in dock areas and container depots characterized by high industrial noise, dust pollution, and extreme outdoor weather, accelerating physical fatigue. On the non-physical side, a rigid bureaucratic climate and insufficient interpersonal social support across sections heighten mental stress. Sedarmayanti (2018) states that unsupportive work environments—both facility-wise and interpersonally—act as primary triggers for turnover intention by reducing psychological comfort. Initial field observations indicated that physical outdoor inspection facilities require comprehensive upgrades to sustain daily employee focus.

In addition to compensation and work environment, strict enforcement of work discipline—a mandatory hallmark of the Customs corps—exerts a dual effect on employee loyalty. Work discipline, according to Handoko (2022), represents voluntary awareness to

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comply with all operational regulations and customs Standard Operating Procedures (SOPs). While high discipline guarantees port Service Level Agreements (SLAs), overly rigid disciplinary enforcement lacking managerial empathy can be perceived as an oppressive bureaucratic burden, ultimately repressing genuine loyalty.

Theoretically, a conceptual gap exists regarding the absolute determinants of loyalty in the public sector. Herzberg's (2019) Two-Factor Theory positions financial compensation and physical environment as hygiene factors that merely prevent dissatisfaction without independently triggering long-term loyalty. Conversely, Blau's (2020) Social Exchange Theory argues that employee loyalty stems from rational reciprocity; when an organization supplies superior material compensation and work environment guarantees, employees reciprocate with high disciplinary compliance and absolute loyalty.

Empirical gaps are also evident in previous literature. Pratama and Wijaya (2024) concluded that formal work discipline enforcement is the single most dominant factor forcing vertical bureaucratic loyalty. However, Sari et al. (2025) demonstrated that in digital transformation eras, physical work environment upgrades and transparent compensation systems dictate employee retention, while rigid disciplinary sanctions accelerate transfer requests. Hidayat and Utami (2025) further noted that these effects vary based on field workload characteristics.

Given these conflicting empirical findings and 2026 NLE operational demands, a simultaneous investigation is required to map the primary contributors to employee loyalty. Fluctuating employee commitment at Tanjung Perak port cannot be resolved in isolation, but requires a synthesized approach balancing financial equity (compensation), operational habitat dignity (work environment), and behavioral boundaries (work discipline). Consequently, this study investigates "The Effect of Compensation, Work Environment, and Work Discipline on the Loyalty of Employees at the Tanjung Perak Medium Customs and Excise Service Office".

LITERATURE REVIEW

Compensation

Compensation refers to the financial and non-financial rewards provided by an organization in recognition of employees' contributions, including salaries, incentives, bonuses, benefits, and other forms of appreciation. An effective compensation system should emphasize fairness, competitiveness, and alignment with employees' responsibilities and performance. Figueiredo et al. (2025) highlighted the importance of organizational reward systems in influencing employee behavior and supporting human resource management strategies. Furthermore, Ati et al. (2024) found that compensation had a positive and significant effect on employee loyalty, suggesting that appropriate rewards may strengthen employees' attachment to their organizations. Similarly, Rosianti et al. (2026) reported that compensation was positively associated with employee loyalty, both directly and through work motivation. Therefore, compensation is considered an important organizational factor that may enhance employee satisfaction, commitment, and willingness to remain with the organization.

Work Environment

The work environment refers to the physical, social, and organizational conditions surrounding employees that influence their comfort, motivation, and ability to perform their responsibilities. It encompasses physical aspects, such as workplace safety, lighting, facilities, and cleanliness, as well as non-physical aspects, including interpersonal relationships, communication, supervisory support, and organizational culture. A supportive work environment may enhance employee well-being, job satisfaction, and organizational attachment. Rosianti et al. (2026) demonstrated that the work environment had a positive and

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significant relationship with employee loyalty, with work motivation serving as a mediating variable. However, Ati et al. (2024) reported a negative and significant relationship between the work environment and employee loyalty in a hotel setting, indicating that the direction of this relationship may differ across organizational contexts. These findings suggest that the work environment is a relevant factor in understanding employee loyalty, although its effects require further empirical investigation.

Work Dicipline

Work discipline refers to employees' willingness and consistency in complying with organizational regulations, work procedures, schedules, and established standards of behavior. It reflects employees' sense of responsibility, punctuality, attendance, adherence to organizational policies, and commitment to completing assigned tasks. Effective work discipline contributes to maintaining organizational order, accountability, and operational efficiency. Adwimurti et al. (2026) found that work discipline was positively and significantly associated with employee loyalty among employees of an Indonesian food and beverage enterprise. Their findings suggest that consistent work discipline and fair disciplinary practices may support stronger organizational attachment and employees' willingness to remain with their employer. Therefore, work discipline can be regarded as an important behavioral factor associated with employee loyalty, particularly when organizational rules are implemented consistently, transparently, and fairly.

Employee Loyalty

Employee loyalty refers to employees' psychological attachment, commitment, and willingness to maintain a long-term relationship with their organization while actively supporting its objectives and interests. It is reflected in employees' intention to remain with the organization, sense of belonging, dedication, willingness to contribute, and positive attitudes toward their employer. Sihaloho (2026), through a structured literature review, emphasized that employee loyalty is influenced by various economic, relational, psychological, and organizational factors, including compensation, job satisfaction, organizational support, and work environment. Similarly, Adwimurti et al. (2026) identified compensation and work discipline as significant factors associated with employee loyalty. These findings indicate that employee loyalty is a multidimensional construct shaped by both organizational policies and employees' perceptions of their working conditions. Consequently, understanding employee loyalty requires an integrated examination of compensation, work environment, and work discipline as potential explanatory variables.

CONCEPTUAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

The conceptual framework integrates Two-Factor Theory (Herzberg, 2019) and Social Exchange Theory (Blau, 2020) to explain how three independent variables—Compensation (X_1), Work Environment (X_2), and Work Discipline (X_3)—partially and simultaneously shape Employee Loyalty (Y) in an international customs institution.

Effect of Compensation on Employee Loyalty (H_1)

Compensation encompasses financial and non-financial rewards received for institutional service. Under Social Exchange Theory (Blau, 2020), equitable risk-adjusted compensation fosters moral commitment. At KPPBC TMP Tanjung Perak, fair performance allowances and night overtime incentives neutralize inter-regional mutation requests. Perceived inequity, conversely, signals operational exploitation. Thus, Hypothesis 1 is formulated:

H_1: Compensation has a positive and significant effect on employee loyalty.

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Effect of Work Environment on Employee Loyalty (H_2)

Work environment includes physical dock/container depot infrastructure and interpersonal social climate. Sedarmayanti (2018) notes that adequate work environments alleviate physical strain and mental exhaustion—key drivers of burnout and transfer requests. Comfortable outdoor inspection posts and supportive social climates preserve psychological well-being during 24/7 duties. Thus, Hypothesis 2 is formulated:

H_2: Work environment has a positive and significant effect on employee loyalty.

Effect of Work Discipline on Employee Loyalty (H_3)

Work discipline reflects voluntary adherence to customs SOPs and attendance regulations (Handoko, 2022). Consistent disciplinary enforcement ensures operational certainty and corps prestige. Highly disciplined officers display pride and institutional loyalty. Thus, Hypothesis 3 is formulated:

H_3: Work discipline has a positive and significant effect on employee loyalty.

Simultaneous Effect of Compensation, Work Environment, and Work Discipline (H_4)

Together, financial satisfaction (compensation), operational habitat dignity (work environment), and behavioral boundaries (discipline) construct a robust HR retention ecosystem at Tanjung Perak port. Thus, Hypothesis 4 is formulated:

H_4: Compensation, work environment, and work discipline simultaneously have a positive and significant effect on employee loyalty.

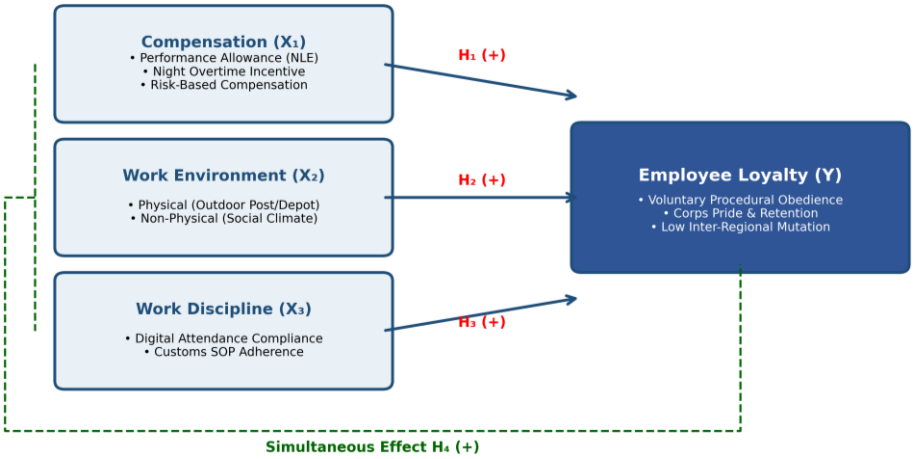


Figure 1. Conceptual Framework Diagram of Research Variables.

RESEARCH METHODS

Research Design and Locus

This study adopts a quantitative causal associative design to examine cause-and-effect relationships among variables (Sugiyono, 2022). The research was conducted at the Tanjung Perak Medium Customs and Excise Service Office (KPPBC TMP Tanjung Perak Surabaya) in mid-2026. The research variables consist of Compensation (X_1), Work Environment (X_2), and Work Discipline (X_3) as independent variables, and Employee Loyalty (Y) as the dependent variable.

Population and Sample

The population comprised all 345 active civil servants (ASN) deployed at KPPBC TMP Tanjung Perak Surabaya. Sample size was determined using Slovin's formula with a 7.5% margin of error (e):

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$n = N / (1 + N \cdot e^2) = 345 / (1 + 345 \cdot 0.005625) = 119.38 \approx 120$ respondents.

Proportional Random Sampling was applied across work units to ensure representative coverage: Customs Service Section (50 samples), Enforcement and Investigation Section (40 samples), Bonded Storage Customs Section (18 samples), and General/Internal Support Section (12 samples).

Operational Definitions and Variable Measurement

Primary data were collected via structured questionnaires using a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree). Operationalization details are presented in Table 1.

Table 1. ***Operationalization of Research Variables***

Variable	Dimensions	Operational Indicators	Scale
Compensation (X_1)	Financial & Non-Financial	Transparency of NLE performance allowances, night overtime incentives, operational risk bonuses, and legal protection guarantees.	Likert (1-5)
Work Environment (X_2)	Physical & Non-Physical	Condition of outdoor dock inspection posts, depot lighting/ventilation, and interpersonal harmony across sections.	Likert (1-5)
Work Discipline (X_3)	Attendance & Compliance	Digital biometric presencing punctuality, adherence to customs SOP steps, and shift duty schedule compliance.	Likert (1-5)
Employee Loyalty (Y)	Commitment & Retention	Voluntary procedural obedience, pride in preserving Customs corps reputation, and low inter-regional transfer intention.	Likert (1-5)

Data Analysis Techniques

Data analysis was executed using IBM SPSS Statistics through a three-stage procedure: (1) Instrument testing via Pearson product-moment validity (r-table = 0.1793 for n = 120, α = 0.05) and Cronbach's alpha reliability (threshold ≥ 0.70); (2) Classical assumption verification including Kolmogorov-Smirnov normality ($p > 0.05$), Multicollinearity (VIF < 10, Tolerance > 0.10), and Glejser heteroscedasticity ($p > 0.05$); and (3) Multiple Linear Regression modeled as:

$$\mathbf{Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e}$$

Hypotheses were tested using partial t-tests, simultaneous F-tests, and the coefficient of determination (Adjusted R^2).

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RESULT AND DISCUSSION

THE RESULT DATA ANALYSIS

1. Respondent Demographic Profile

The sample of 120 civil servants at KPPBC TMP Tanjung Perak Surabaya was predominantly male (65%), aged 31–40 years (45%), holding Bachelor's/D4 degrees (68%), with 5–10 years of institutional tenure (43%). This demographic profile reflects a productive workforce bearing the core operational workload of port customs supervision.

2. Instrument Validity and Reliability Results

Validity testing confirmed all item indicators exceeded the r-table threshold (r = 0.1793). Reliability testing yielded Cronbach's Alpha values of 0.812 for Compensation (X_1), 0.785 for Work Environment (X_2), 0.824 for Work Discipline (X_3), and 0.835 for Employee Loyalty (Y), demonstrating high internal consistency (all > 0.70).

3. Classical Assumption Test Results

Regression assumptions were fully satisfied: (1) Normality: Kolmogorov-Smirnov test yielded Asymp. Sig. (2-tailed) = 0.198 (> 0.05), confirming normally distributed residuals; (2) Multicollinearity: Tolerance values ranged > 0.710 and VIF < 1.410 (< 10), confirming absence of multicollinearity; and (3) Heteroscedasticity: Glejser tests showed significance levels of 0.345 (X_1), 0.292 (X_2), and 0.511 (X_3), all > 0.05.

4. Multiple Linear Regression Analysis and Hypothesis Testing

Statistical output for the multiple linear regression model is summarized in Table 2.

Table 2. Multiple Linear Regression Analysis Results

Variable	Coefficient (B)	Std. Error	t-statistic	Sig. (p)	Conclusion
Constant (a)	4.150	1.080	3.843	0.000	**Significant**
Compensation (X_1)	0.385	0.078	4.936	0.000	**H_1 Accepted**
Work Environment (X_2)	0.342	0.075	4.560	0.000	**H_2 Accepted**
Work Discipline (X_3)	0.218	0.069	3.159	0.002	**H_3 Accepted**

Formulated Regression Equation:

$$\mathbf{Y = 4.150 + 0.385\ X_1 + 0.342\ X_2 + 0.218\ X_3 + e}$$

Partial Hypothesis Testing (t-test, t-table = 1.980, df = 116, α = 0.05):

- Compensation (X_1): t-count = 4.936 > 1.980 (p = 0.000 < 0.05). H_1 is accepted; Compensation exerts a positive, significant effect on loyalty.
- Work Environment (X_2): t-count = 4.560 > 1.980 (p = 0.000 < 0.05). H_2 is accepted; Work environment exerts a positive, significant effect on loyalty.
- Work Discipline (X_3): t-count = 3.159 > 1.980 (p = 0.002 < 0.05). H_3 is accepted; Work discipline exerts a positive, significant effect on loyalty.

Simultaneous Hypothesis Testing (F-test):

F-count = 48.315 > F-table (2.68), p = 0.000 < 0.05. H_4 is accepted; Compensation, Work Environment, and Work Discipline simultaneously exert a positive, significant effect on loyalty.

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Coefficient of Determination (Adjusted R^2):
Adjusted R^2 = 0.536 indicates that 53.6% of employee loyalty variance is explained by the model, while 46.4% is governed by unexamined external factors.

DISCUSSION

1. Dominant Role of Risk-Based Compensation in Neutralizing Mutation Trends

Compensation (X_1) emerged as the most dominant predictor of loyalty (B = 0.385, t = 4.936). Under 2026 NLE operations involving night shifts and high risk, transparent performance allowances and overtime incentives serve as material retention anchors. Empirically, this offers a direct solution to the 14% transfer application spike; when risk-adjusted compensation is perceived as equitable, organizational sense of belonging thrives, curbing transfer urges.

This finding is consistent with Pareke et al. (2026), who demonstrated that compensation satisfaction plays an important role in employee loyalty among temporary public-sector employees in Indonesia, particularly under conditions of job insecurity and occupational stress. Similarly, Priya and Christopher (2025) found that compensation management positively contributed to employee loyalty, emphasizing the importance of reward systems and organizational support. From the perspective of Social Exchange Theory, employees who perceive their compensation as fair and proportional to their responsibilities may develop stronger reciprocal commitments toward their organization.

2. Upgrading Physical Work Environment to Prevent Operational Burnout

Work environment (X_2) exerted a significant positive effect (B = 0.342, t = 4.560). Officers at dock inspection areas endure severe noise, dust, and weather. Empirical evidence confirms Sedarmayanti (2018); upgrading physical inspection posts with air-conditioning and dust filtration alleviates burnout, stabilizes daily attendance, and elevates workplace dignity.

The positive relationship between the work environment and employee loyalty suggests that organizational commitment may be strengthened when employees perceive their workplace as safe, supportive, and responsive to occupational demands. Lintanga and Rathakrishnan (2024) highlighted the relevance of psychosocial safety climate to job satisfaction among public-sector employees, demonstrating the importance of organizational conditions in shaping positive work experiences. Furthermore, Wright et al. (2026) emphasized the challenges of burnout among frontline public-service workers who encounter demanding responsibilities and complex occupational pressures. In the context of customs inspection operations, physical workplace improvements may function as organizational resources that help employees manage occupational demands while reinforcing their perceptions of institutional concern for employee welfare.

3. Structuring Work Discipline within a Humanistic Framework

Work discipline (X_3) positively affected loyalty (B = 0.218, t = 3.159), though with the smallest coefficient. Disciplinary enforcement via biometric presencing guarantees port SLA compliance; however, discipline alone cannot forge emotional allegiance unless paired with equitable compensation and supportive work environments.

The significant relationship between work discipline and employee loyalty indicates that consistent organizational regulations may contribute to a structured workplace in which employees understand their responsibilities and expected standards of conduct. Septiyan et al. (2024) reported that work discipline had a positive and significant relationship with employee loyalty, while Nasution et al. (2026) demonstrated that job satisfaction mediated the relationship between work discipline and loyalty. These findings suggest that disciplinary systems may be more effective when employees

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perceive organizational rules as legitimate, consistently implemented, and supportive of their professional responsibilities.

4. Model Synthesis and Resolution of Theoretical Contradictions

Simultaneously, the regression model explains 53,6% of the variance in employee loyalty, indicating that compensation, work environment, and work discipline collectively account for a substantial proportion of the observed differences in loyalty. These findings can be interpreted through Herzberg's Two-Factor Theory and Blau's Social Exchange Theory. In customs bureaucracy, financial rewards, workplace facilities, and disciplinary practices may contribute to organizational attachment through employees' perceptions of fairness, security, and reciprocal organizational support.

The present findings are compatible with the possibility that these organizational conditions are also associated with positive employee loyalty, although they do not establish the psychological mechanisms underlying this relationship. This interpretation is supported by Anlesinya dan Susomrith (2026), who examined employee loyalty in the public sector through a social exchange framework, highlighting the relevance of organizational management practices and meaningful work. However, Permana dan Marliana (2025) found that compensation did not directly predict work loyalty in their public-sector sample, illustrating that these relationships may vary depending on institutional characteristics and other intervening factors. Accordingly, the remaining 46.4% of unexplained loyalty variance may involve variables such as leadership quality, career development, perceived organizational justice, job satisfaction, and professional identity. Future research should examine these mechanisms using longitudinal designs or mediation analysis to obtain a more comprehensive explanation of employee loyalty in customs institutions.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on multiple linear regression analysis across 120 ASN respondents at KPPBC TMP Tanjung Perak Surabaya, conclusions are:

1. Compensation exerts a positive and significant partial effect on employee loyalty, serving as the primary predictor.
2. Work environment exerts a positive and significant partial effect on employee loyalty by mitigating physical operational fatigue at port docks.
3. Work discipline exerts a positive and significant partial effect on employee loyalty by establishing orderly bureaucratic conduct.
4. Compensation, work environment, and work discipline simultaneously exert a positive and significant effect on employee loyalty, accounting for 53.6% of variance.

Suggestions

Based on the findings, several practical recommendations are proposed to strengthen employee loyalty at the Tanjung Perak Medium Customs and Excise Service Office. First, management should prioritize a transparent and equitable compensation system, particularly regarding performance allowances, overtime incentives, and recognition of occupational risks. Second, improvements in physical working conditions, including adequate ventilation, protective facilities, ergonomic workspaces, and supportive interpersonal relationships, should be implemented to enhance employee comfort and well-being. Third, work discipline should be strengthened through consistent enforcement of regulations, fair performance evaluations, and constructive supervision without neglecting employees' psychological and professional needs. Furthermore, management is encouraged to periodically evaluate employee satisfaction and transfer intentions to identify potential retention challenges. For

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future research, additional variables such as leadership style, career development, job satisfaction, organizational commitment, and perceived organizational support should be examined to provide a more comprehensive understanding of employee loyalty. Longitudinal or mixed-method approaches are also recommended to explore changes in employee loyalty over time and clarify the mechanisms underlying the observed relationships.

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