

Compensation in Philosophical Review: Ontology, Epistemology, and Axiology

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Abstract

Compensation is part of the resource management function which is related to various types of rewards that individuals receive as rewards for employees who have carried out their work duties. The total reward received by employees who have done their work is managed by the company by creating a policy which is also known as input-output exchange between the company and its employees. To optimally understand the nature of compensation, the types and forms of compensation and the benefits of compensation, it can be viewed from the science of philosophy. Compensation is discussed in detail using philosophy through the dimensions of ontology, epistemology, and axiology. So, with this aim, organizations or companies can get a complete picture of compensation and can make efforts to optimize compensation so that it can bring positive benefits and prevent negative things that can arise if it is not handled correctly. This research discusses compensation from a philosophical perspective in the dimensions of ontology, epistemology and axiology using a qualitative approach. The research results show that from the perspective of philosophical knowledge, compensation can be explained in three dimensions, namely: ontology, epistemology, and axiology. In the ontological dimension, compensation includes the true meaning of compensation which can be proven to exist in every organization. The epistemological dimension of compensation is related to the basic science, forms, characteristics, and types of all existing compensation. Finally, in the axiological dimension, the discussion of compensation includes the relationship between compensation and value, namely the feasibility of compensation to be developed, as well as the function and benefits of compensation in the organization. In the end, compensation needs to be managed so that it can provide more optimal benefits in the continuity of an organization's activities.

Keywords Compensation; ontology; epistemology; axiology.

INTRODUCTION

Knowledge is the result of the process of human curiosity about something. Each type of knowledge also differs from one another depending on how to obtain it and what is studied from that knowledge. Humans develop knowledge for two reasons, namely: First, humans have language that can communicate information and the way of thinking behind that information. Second, humans have a way of thinking that fits the flow which is then referred to as reasoning (Yasin et al, 2018).

Science is a formulation of human knowledge about the universe which is presented through systematic and rational formulations. The development of science is motivated by three drives, namely: First, the drive to know which is born from the compulsion to survive. Second, the human urge to fulfill deep needs and discover the true order of things. Third, encouragement concerns the assessment of the reality of human existence itself (Jalaluddin, 2013).

Basically, science cannot be separated from the role of philosophy. Science is tasked with describing and philosophy is tasked with explaining the phenomena of the universe and



its truth comes from the results of thought throughout the experiences experienced. Thus, the development of science also strengthens the existence of philosophy where the aim of philosophizing itself is to find the truth.

According to (Rokhmah, 2021), philosophy is essentially true knowledge about the object of knowledge obtained through a philosophical method or system approach or point of view to find something that has scientific value. Philosophy is present during the diversity of science and technology to straighten it out so that it is directed towards achieving its goals. In the end, it is explained that the science of philosophy is divided into three dimensions: ontology, epistemology, and axiology (Rokhmah, 2021). This idea is supported by (Afkari et. Al, 2021) in their latest research version states that the scope of philosophy includes ontology, epistemology, and axiology. Furthermore, (Idris, 2016) interprets philosophy as a combined study of several studies of various types to define the boundaries of a particular science. This article will describe compensation in a philosophical review from the dimensions of ontology, epistemology, and axiology.

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METHOD

According to Rahardjo, quoted in (Arifudin, 2020), research methods are a way to obtain and search for tentative truths, not absolute truths. The result is scientific truth. Scientific truth is a truth that is open to continuous testing, criticism and even revision. Therefore, there is no best method for searching for the truth, but there is a method that is appropriate for a particular purpose according to the existing phenomenon. Budiharto was quoted in (Sofyan, 2020) that the choice of research method must be adjusted to the research being carried out so that the results are optimal.

This research uses qualitative methods (Ulimaz, 2024) by examining journal documents related to the things or problems being studied. The approach used is a descriptive study and literature that will explain compensation from a philosophical science perspective in three dimensions: ontology, epistemology, and axiology. A literature study approach was used to obtain references related to compensation in a review of philosophical science knowledge perspectives. References were obtained from the Google Scholar database based on suitability to the research theme. This study aims to determine the extent to which the

topic is related to current compensation developments to produce new things about compensation that can contribute to the organization or company.

The approach used in this research is a qualitative approach. According to Bogdan and Taylor in (Arifudin, 2024), a qualitative approach is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior. According to (Rusmana, 2020) the method is to transcribe the data, then coding the notes in the field and interpreting the data to obtain conclusions.

This research uses qualitative research with field research methods. According to (Paturochman, 2024) this approach is adapted to the main aim of the research, namely describing, and analyzing compensation in philosophical reviews: ontology, epistemology and axiology. So that this method will be able to explain the problems of the research (Kartika, 2020).

According to Bungin, quoted by (Lahiya, 2025), qualitative descriptive research aims to describe situations, conditions or social phenomena that exist in society and then serve as research objects, and tries to draw reality to the surface as a model or description of certain conditions or situations.

Determining appropriate data collection techniques greatly determines the scientific truth of a research. The data collection techniques used in this research are observation, interviews, and documentation.

Engineering can be seen as a means of carrying out technical work carefully using the mind to achieve a goal. Even though the study is an effort within the scope of science, it is carried out to collect realistic data systematically to realize the truth. Research methodology is a means to find a cure for any problem. In this case, the author collects information about compensation in philosophical reviews: ontology, epistemology and axiology, articles, journals, theses, ebooks, etc (Kartika, 2021).

Because it requires material from the library as a data source, this research utilizes library research. Researchers need books, scientific articles and other literature related to the topics and problems they explore, both print and online (Kartika, 2022).

Searching for information from data sources requires the use of data collection techniques. Amir Hamzah in (Arifudin, 2025) claims that data collection is an effort to collect information related to the subject under study. The author uses library research methods to collect data. Specifically, the author begins with a library to gather information from books, dictionaries, journals, encyclopedias, papers, periodicals, and other sources that share the compensatory view in philosophy: ontology, epistemology, and axiology.

Amir Hamzah further said that data collection means various efforts to collect facts related to the topic of discussion that is being or will be explored (Kusmawan, 2025). These details can be found in scientific literature, research and scientific writings, dissertations, these, and other written sources. According to (Suryana, 2024) data collection can be carried out in various circumstances, using different sources, and using different techniques.

Observation is part of the research process directly regarding the phenomena to be researched (Judijanto, 2025). With this method, researchers can see and directly feel the atmosphere and condition of the research subject (Rismawati, 2024). The things observed in



this research are about compensation in philosophical reviews: ontology, epistemology, and axiology.

Documentation is a technique for collecting data through existing documents or written notes (Hananuraga, 2025). Documentation comes from the word document, which means written items. In implementing the documentation method, researchers investigate written objects, such as books, magazines, meeting minutes and diaries. According to Moleong in (Noviana, 2020) the documentation method is a way of collecting information or data through examining archives and documents. Furthermore, according to (Waluyo, 2024) documentation strategy is also a data collection technique proposed to research subjects. The data collection method using the documentation method is carried out to obtain data about the state of the institution (research object), namely compensation in philosophical review: ontology, epistemology, and axiology.

Muhadjir in (As-Shidqi, 2025) states that data analysis is the activity of carrying out, searching for and compiling records of findings systematically through observations and interviews so that researchers focus on the research they are studying. After that, make the found material for other people, edit, classify, and present it. Data validity techniques use triangulation techniques including techniques and sources. Data analysis uses the Miles and Huberman model in (Farid, 2025) consisting of data collection, data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

Compensation is Reviewed Ontologically

Ontology is a branch of philosophy that deals with the nature of existence, which includes the existence of everything that exists and that may exist universally. The object of studying the ontological dimension is that which exists is not tied to one manifestation, namely trying to find the core contained in every reality which includes all reality in all its forms. In this case, compensation when viewed in the ontological dimension can be in the form of definitions from experts about compensation itself to show evidence of the nature and existence of the form of compensation itself.

Providing compensation is part of the implementation of the human resource management function which is related to all forms of giving rewards to individuals as a form of exchange for carrying out work. The company will provide service compensation (output) to its employees for their contributions (input) towards achieving company goals in the form of what is called compensation (Darodjat, 2015).

According to (Febrianty, 2020), compensation has the same word as reward, reward, payment, and remuneration. Compensation is a form of appreciation by a company or organization for an employee who has worked or submitted all forms of work results (performance) to the organization/company. This is as stated by (Dessler, 2015) in relation to compensation, which defines compensation as all forms of reward or salary given by a company or organization to an employee for the results of what they do for the company. Compensation is more than just wages or salaries paid by an organization to its employees. (Snell & Bohlander., 2013) state that compensation is a total reward that aims to improve

employee performance and motivation by aligning the efforts made by employees with the philosophy, goals, and culture of the organization. Giving awards to employees is a sign of appreciation from the company and aims to increase the motivation of other employees to be able to achieve the same success.

American Compensation Association in (Osibanjo et al, 2014), conveys the meaning of compensation as cash and non-cash remuneration provided by the employer for the services provided. This compensation is in the form of financial rewards which refer to an amount of money that exceeds the basic salary. This compensation value is a separate value and is not added to the basic salary. Examples include bonuses, awards, and financial incentives. Another definition according to (Widodo, 2015), compensation is a total reward for employees who have tried to carry out all the tasks given by the organization so that they have the right to the total reward given by the company organization. The total award may include everything provided and offered by the organization to meet all individual needs.

In a school organizational environment, compensation is in the form of salary or honorarium. This is in accordance with article 1 number 15 of Law no. 14/2005 said that a teacher's salary is compensation which constitutes right for their work in financial form from educational units or educational providers accepted by the teacher periodically in accordance with statutory provisions and regulations.

From these definitions of compensation, it can be synthesized that compensation is something that refers to all the various forms of rewards that an organization gives to its employees as a reward for all the work that has been done for the organization (Mondy & Martocchio., 2016).

Compensation is Reviewed Epistemological

In terms of terms, epistemology is a science that studies the sources of knowledge, methods, structure, and whether the knowledge is studied substantively. Epistemology seeks to discuss the occurrence and truth of science. Epistemology is a philosophical doctrine that emphasizes the role of experience in gaining knowledge and downplays the role of reason. Epistemology assumes that every human knowledge is the result of examining and investigating objects until they can finally be known by humans. Thus, epistemology talks about the basis, sources, characteristics, truth, and ways of obtaining knowledge, which provides confidence and guarantees of its truth.

Compensation viewed from the epistemological dimension discusses how knowledge about compensation is obtained. How compensation appears and is formed in an organization. Compensation is reviewed in the epistemological dimension, namely by looking at the form, characteristics, and types of compensation in an organization or company. Several experts expressed their opinions on this matter, all of whom had the same thoughts about the epistemology of compensation.

According to Dessler, compensation is divided into 3 (three) forms, namely: payments given directly, payments given indirectly and gifts in the form of non-financial awards (Dessler, 2015).



Compensation in direct payments often takes the form of salaries, incentives, wages, commissions, and bonuses. Meanwhile, the type of indirect payment is in the form of allowances. Benefits have two types, namely supplementary pay benefits and insurance benefits, such as life insurance, work accident insurance, health insurance and disability insurance.

The form of compensation can also be divided into financial and non-financial forms. Compensation in financial form can be direct, such as honorarium, salary, wages, bonuses and commissions, and bonuses. Compensation that is non-financial, not in the form of money and given indirectly, for example compensation in the form of promotions, providing opportunities and opportunities with new job challenges, being given more flexible working hours, being given special types of work, pension funds, scholarships, leave and health insurance. One form of providing non-financial compensation is by providing opportunities for self-development, getting special assignments, or being given interesting and challenging tasks at work. Apart from that, employees who have competent bosses, decent status symbols, clear and fair company policies, friendly co-workers, flexible work arrangements, good division of work, comfortable working conditions, and so on can also be a form of non-financial compensation in the work environment. According to Mondy, non-financial compensation usually takes the form of satisfaction that workers get from a psychological perspective, starting from the work itself, or from the physical place where they work (Mondy & Martocchio., 2016).

Two types of compensation are provided in the compensation system proposed by (Jimmy, 2015), namely compensation directly paid such as salary, honorarium, and wages as well as incentives and types of compensation provided indirectly can be in the form of severance pay, insurance protection and facilities (Jimmy, 2015). Meanwhile, other forms of compensation in school organizations, apart from honorariums, also include severance pay and gratuity for years of service, or you can receive other compensation agreed upon in accordance with your work agreement or for your services, for example Entitlement Replacement Money (UPH). Even though it is regulated in the same Employment Law, the amount of UPH is not clearly stated in the Law. However, to calculate the amount of the UPH, it can be done by looking at the four important points that must be included in the UPH as regulated in the Manpower Law, taking into account annual leave that has not been taken, replacement costs for transportation to work, replacement costs for housing, maintenance and medication worth 15% of the severance pay (although not yet regulated in more detail), and replacement for all rights agreed to in the work agreement or contract with the school management foundation (Rommalla, 2018).

Management may decide to add non-financial compensation to supplement employee salaries, especially if the economy is in a difficult economic situation to afford higher salaries. Work-life balance is given a high priority when workers are given training that values professional development and flexible working hours. This is a form of implementation of non-financial compensation that companies can provide to their workers.

Based on table 2 of total compensation, the compensation components according to (Mondy & Martocchio., 2016) consist of 5 (five) forms of compensation components,

namely: (1) basic salary, (2) money for cost-of-living adjustments, (3) employee benefits, (4) payment for good performance, and (5) payment for workers who have the ability. Organizations only offer basic wages, and the organization only chooses one or only two of the compensation components that are given directly to its employees, rarely all of them are given (Mondy & Martocchio., 2016).

Meanwhile, Widodo divides this compensation into two types, namely eccentric compensation, and intrinsic compensation (Widodo, 2015).

1. Eccentric compensation is compensation that is used to fulfill basic needs such as basic survival needs, social needs, security needs and recognition needs. Fulfillment of these needs is based on all aspects of necessary needs related to the conditions surrounding the employee's work, such as: wages, working conditions and supervision that must be received while doing the work.
2. Intrinsic compensation is compensation that has a higher level than extrinsic compensation in terms of fulfilling needs such as the need for appreciation, the level of diversity/variety in work, the presence of feedback, growth and development provided, pride and freedom in making decisions on each job as well as the importance of the meaning of work for the values of the organization.

According to (Darodjat, 2015), so that compensation can optimally and effectively achieve its goals, compensation must have five characteristics. The five characteristics in question are:

1. The significance that has any influence on those who receive the compensation.
2. Flexibility, meaning that compensation requires various levels of flexibility if the compensation provided depends on a certain level of performance that is adjusted to the unique characteristics of each member receiving the compensation.
3. Frequency compensation that is often given is highly expected by employees because it will bring the potential for greater effectiveness without losing the important meaning of the compensation itself.
4. Visibility, employees must be able to feel the connection between compensation and the performance they have provided so that employees can truly enjoy the compensation and can feel the essence of the compensation.
5. Costs, from an organizational perspective, are certainly very profitable, because the lower the compensation costs incurred, the more effective and efficient the company's organization will be. This is because providing compensation at high costs cannot be done as often as providing compensation at low costs and because of the nature of the costs it incurs, compensation that has high costs will reduce the level of efficiency and effectiveness of the organization.

Compensation is Reviewed Axiologically

One branch of the philosophy of science that questions how humans use their knowledge is called axiology. Axiology tries to reach the essence and benefits of knowledge. Because basically axiology talks about the relationship between knowledge and values,



axiology is related to good and bad, related to worthy or appropriate, unworthy, or inappropriate.

Compensation as one of the implementations of human resource functions in a company from an axiological dimension can be seen to what extent the compensation can bring benefits to an organization. Compensation is something that is very important for an organization to maintain the continuity and existence of its organization. Therefore, every organization tries to make optimal efforts so that the implementation of this compensation can have positive value to support the achievement of the organization's vision, mission, and goals. In this way, it is hoped that it will be able to improve organizational performance as an effort to accelerate the achievement of organizational goals.

Jimmy Gaol said that as compensation for the services provided by employees to their company organization, these employees will receive compensation both financial and non-financial. Through correct compensation management, it will be a very important activity because with this the company organization can obtain or create, maintain, and maintain high productivity (Jimmy, 2015). Jimmy said that workers who have the desire to resign will often happen if the worker is not given adequate compensation. And when that happens, the organization will experience difficulties in placing employees, especially in terms of recruiting employees (Jimmy, 2015).

Providing compensation that is carried out correctly, such that the amount of compensation given must meet the requirements such as being precise in amount and appropriate and fair, can prevent employees from leaving the company. This means that the compensation is appropriate and balanced with all the services provided by the employees to the company. Apart from that, the compensation given is at least the same as compensation given by other outside companies for the same type of work. Providing compensation to employees is not done haphazardly, but must be done through careful calculation and consideration, so that it meets appropriate and fairgrounds for all parties, both employees and the company itself.

A stable compensation payment system is one factor that can influence organizational citizenship behavior. When an employee gets better remuneration, the employee will be willing to carry out extra role behavior in carrying out their work or helping other employees (Ersoy et al, 2015). The existence of a significant positive relationship and influence between compensation and organizational citizenship behavior is also stated in several studies on this matter (Abror et al, 2020).

Osibanjo said that this compensation has the function of improving employee performance, satisfaction, and reducing employee retention (Osibanjo et al, 2014). In his research, it was also stated that increasing employee commitment, employee involvement, and nationalist behavior in an organization leads to the attraction and retention of a superior workforce, one of which is driven by a very competitive compensation system. When the compensation value is fair and appropriate in accordance with the inherent rights and obligations, and is well received by the employee, the organizational citizenship behavior will be greater so that the employee's desire to turnover will get smaller.

Wahyuni et al. said based on the results of his study that one of the organizational efforts to increase employee motivation, job satisfaction and work performance can be done through providing fair and appropriate compensation (Wahyuni & Emi., 2020). In several research results it was also concluded that if employees are given adequate compensation or in accordance with their performance, this will reduce the level of turnover of that organization. This statement is supported by the results of several studies which show that compensation provides a negative and insignificant influence on employee turnover (Fauziah et al, 2021). From some of the research results, it was found that compensation is one of the variables that will have a positive influence on turnover employees. Inadequate compensation will inflate the numbers turnover employees in an organization (Arnanto & Setiawan., 2020).

So based on the results of these studies it can be synthesized that the value of compensation benefits in general is as an effort to:

1. appreciate all employees' work.
2. preserving the competitive values of the workforce.
3. balance the results of employee work with the salaries paid by the organization to employees.
4. balancing employee work with organizational goals.
5. manage compensation budget.
6. maintain the loyalty of old employees and attract new potential employees.
7. lowering the level turnover.

The value of these benefits will be obtained optimally if the compensation system is carried out appropriately and fairly. However, if this is not done, there will be employee dissatisfaction which can cause several consequences, including:

1. Employees have a desire to seek better compensation.
2. Employees' interest in their work will decrease.
3. Employees will look for part-time work at other workplaces, so that the quality and quality of the work they do will be low because it is not well maintained.
4. Employees who will go on strike.
5. Employees who will often complain to the company.
6. Employees will look for jobs that can provide higher compensation.

Implementing a good compensation system will reduce the influence and pressure from labor unions and government influence, because companies implement compensation programs that do not violate the rules or provisions of applicable labor laws.

(Widodo, 2015) said that compensation is a form of appreciation from the company to its employees as a reward for their contribution and productive performance to the company which has the following benefits:

1. Bonds for cooperation, compensation can establish formal bonds of cooperation between employees and the company, with the fulfillment of the rights and obligations of both parties. The employee's obligation to carry out his work duties as an employee well, and the company's obligation to pay compensation to employees who have carried out these obligations.



2. Job satisfaction will be created in employees who can meet all their needs because they receive adequate and fair compensation in accordance with the satisfaction of the work they have done for the company.
3. Effective procurement, namely the procurement of employees who have qualifications, can be done easily if the compensation program set is large enough because it will attract the interest of prospective employees to become employees of the company.
4. Motivation, namely employee motivation, will be more easily stimulated if the company provides large and attractive compensation to employees. This will make the manager's task lighter in motivating the work enthusiasm of the employees who are subordinate to him.
5. Employee stability, namely the level of employee turnover or employee layoffs, will be further reduced because the company has a compensation program that upholds appropriate and fair principles and has competitive external consistency. In this way, employee stability in the company will be maintained.
6. Discipline, namely the level of employee discipline in work will be better if accompanied by large compensation.

CONCLUSION

Based on the research results, it can be concluded that in the ontological dimension, compensation has the same words as reward, reward, payment, and remuneration. Compensation is a form of appreciation by a company or organization for an employee who has worked or submitted all forms of work results (performance) to the organization/company. In terms of epistemological dimensions, compensation can be seen through the forms, types and characteristics that indicate the existence of compensation in an organization or company. These forms, types and characteristics describe the essence that is an indication of the existence and occurrence of the compensation system in an organization. In the axiological dimension, compensation will have benefits that can effectively achieve organizational goals and objectives if the compensation system has been implemented correctly, namely by prioritizing the principles of appropriateness and fairness. If this is not done, it will create a contradiction of these benefits with the emergence of dissatisfaction among members of the organization which has an impact on many things that hinder the achievement of the vision, mission, and goals of the organization.

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