

Employee Income Determinant Model: The Role of Education, Work Experience, and Gender in Private Universities in Tulungagung

Aina Izzati Zuhria^{1*}, Ning Wijayanti², Cindy Wakhidatul Maqfiroh³, Kukuh Trisnafi⁴, Rokhmat Subagiyo⁵

Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung

Corresponding Author: Aina Izzati Zuhria ainaizzati253@gmail.com

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ABSTRACT

Employee income inequality in private universities remains a critical issue in human resource management, particularly related to gender, educational level, and work experience. This study analyzes the influence of these three factors on employee income at private universities in Tulungagung using a quantitative approach with multiple linear regression. The results show that gender and education do not significantly influence income, thus wage practices tend to be gender-neutral and not entirely based on educational qualifications. Conversely, work experience has a significant and positive effect, confirming that tenure is the primary determinant of income. These findings suggest that wage policies are more influenced by productivity and internal institutional regulations. The study recommends the implementation of a performance-based reward system and increased competency development to support employee equity and well-being.

INTRODUCTION

The progress of modern organizations is measured not only by institutional performance but also by the well-being of the individuals within them. Every institution, including universities, performs interconnected social and economic functions, making the condition of its workforce a crucial factor in assessing organizational success. Understanding the factors that shape this well-being becomes even more relevant when considering that employee income is one of the most tangible indicators of the quality of human resource management. Employee income is a key indicator in assessing both individual well-being and organizational effectiveness. Income levels reflect not only financial rewards but also recognition for employee competence, productivity, and contribution. Variations in income among employees persist even when formal wage systems are implemented, highlighting the importance of analyzing the factors influencing these differences (Basyit et al., 2020). Several previous studies have also confirmed that income inequality is often rooted in differences in individual characteristics, including human capital and workforce demographics (Sari & Utomo, 2021; Lestari, 2020).

Education plays a crucial role in income generation through human capital enhancement. Education is considered an investment that can improve a person's skills, productivity, and economic opportunities (Becker, 1993:45; Todaro & Smith, 2020:118). Data from the Central Statistics Agency (BPS, 2023) shows that high school graduates earn around IDR 2.6 million per month, while college graduates earn IDR 4.5 million (BPS, 2025). This difference confirms the theory that individuals with higher levels of education have a greater opportunity to earn high incomes and strategic positions within organizations (Simanjuntak, 2001:56; Hasibuan, 2019:87). Previous research findings also support this relationship, such as a study by Putri and Rahmawati (2022) that showed that formal education has a significant positive effect on labor income in the service sector, and research by Arifin (2021) that confirmed that increased education levels correlate with higher job competencies and better income.

Work experience is another factor that strengthens an employee's economic position. Increased tenure contributes to the accumulation of practical skills and functional competencies needed in the workplace. According to Dessler (2020:203), longer experience enables an individual to work more efficiently and produce better quality work, thereby increasing their economic value in the eyes of the institution. Work experience in this study was measured based on length of service at a university as a form of human capital accumulation (Khairunnisa & Marna, 2025). Previous research has shown a similar pattern, for example, Widyastuti's (2020) study, which proved that tenure positively impacted employee income in the education sector, and Mahfud and Hidayah's (2021) study, which identified work experience as a strong predictor of labor productivity.

Gender also contributes to the dynamics of income analysis. Gender inequality theory explains that men and women can face differences in access to job opportunities, job promotions, and wages (Ritzer, 2010:269). Statistics Indonesia (BPS) data (2025) recorded a monthly income difference of IDR 3.28 million between male and female employees and IDR 2.74 million between them. This difference highlights the need to include gender as a variable in econometric analysis to identify whether it significantly impacts income. Previous empirical research, such as the study by Amelia and Siregar (2021), indicates that the gender wage gap persists in the education and professional services sectors. Further findings by Farida (2022) confirm that structural biases and differences in workload are often the causes of gender income inequality.

Private universities (PTS) in Tulungagung Regency were chosen as research locations due to their diverse human resource characteristics in terms of education, work experience, and gender. PTS also have different institutional mechanisms than state universities, particularly regarding payroll systems, employment contract patterns, and career development. This diversity makes PTS relevant and important objects in employee income analysis. Research on employee income in regional PTS is also limited, requiring further academic exploration to enrich the human resource literature.

The economic conditions of Tulungagung Regency also provide important context for income analysis. The regional economy recorded a GDP of IDR 51.25 trillion with a per capita income of IDR 46,009 million in 2024. Its economic structure is dominated by the manufacturing sector, contributing 23.44%, followed by trade and agriculture. Economic growth of 4.86% indicates positive dynamics, but income inequality persists in several formal and informal sectors. This inequality is closely related to factors such as education, work experience, and gender, which influence individuals' access to high-income jobs.

Research on the influence of education, work experience, and gender on the income of private university employees, particularly in Tulungagung, has been scarce. This gap in empirical research raises the need for more in-depth studies. This analysis is expected to contribute academically to the human resources literature and generate practical recommendations for private university managers in formulating more equitable, inclusive, and sustainable employment policies.

LITERATURE REVIEW

Education

Education is one of the most crucial forms of human capital investment in increasing productivity and income. Becker (2020:67) explains that education improves the cognitive, technical, and social skills necessary for modern economic activity. Individuals with higher levels of education tend to have access to more complex jobs, broader career opportunities, and greater income potential. Todaro and Smith (2021:134) also emphasize that education has a direct effect on increasing productivity through the development of competencies and job insights relevant to market needs.

The link between education and income is also supported by Simanjuntak (2019:72), who states that educational certification and academic credentials add value to organizations in assessing the quality of human resources. Hasibuan (2021:90) adds that education reflects an individual's readiness to accept greater responsibilities, leading organizations to tend to provide higher compensation. With the increasing demands of digitalization, the contemporary workplace increasingly prioritizes a highly educated workforce, particularly in higher education settings, which require competent academic, managerial, and administrative skills.

H₁: Education has a Positive and Significant Influence on the Income of PTS Employees in Tulungagung Regency.

Work Experience

Work experience plays a crucial role in shaping a person's practical competency. According to Dessler (2022:215), experience is a form of practice-based learning that involves improving technical skills, adapting to the work environment, and problem-solving abilities. The longer a person works in a field, the greater their understanding and effectiveness, which in turn increases their economic value. Rivai and Sagala (2020:143) add that work experience correlates with task mastery, emotional stability at work, and reliability in completing tasks conditions that ultimately influence income levels.

Handoko (2021:118) explains that work experience influences productivity through the mechanisms of mastering routines, developing professional intuition, and creating performance efficiency. In the context of higher education, employees with longer tenure generally master administrative processes, bureaucratic mechanisms, academic procedures, and institutional governance, thus having a greater opportunity to obtain incentives and improve career paths. This situation indicates that work experience is a crucial component in determining individual income.

H₂: Work Experience has a Positive and Significant Influence on the Income of PTS Employees in Tulungagung Regency.

Gender

Gender is a demographic variable often associated with income inequality in many sectors, including higher education. According to Ritzer (2019:274), differences in social roles and cultural constructs influence organizational perceptions of men and women's productivity and responsibilities. Differential access to career opportunities, multiple workloads, and structural biases within organizations are often the main causes of compensation inequality. Robbins and Judge (2021:156) state that gender-based bias can occur in promotions, performance evaluations, and incentives.

Hasibuan (2022:102) explains that gender inequality stems not only from social structures but also from differences in work experience, education, and the division of domestic roles. In the context of higher education, strategic positions are statistically more frequently held by men, thus providing them with relatively greater income opportunities. Despite this, modern organizations are beginning to adopt gender equality principles to create an inclusive work environment. However, income inequality is still detected in various institutions, so gender remains relevant for analysis in this study.

H₃: Gender has a Significant Effect on the Income of PTS Employees in Tulungagung Regency.

METHODOLOGY

This research uses a quantitative approach because its primary focus is to analyze the relationships between variables in a measurable and objective manner. According to Sugiyono (2019:14), quantitative research is a scientific method used to test hypotheses through variable measurement and statistical analysis. This approach was chosen because it provides a strong empirical picture of the influence of education level, work experience, and gender on the income of private university (PTS) employees in Tulungagung.

The research data came from personnel administration records covering 113 permanent employees, thus sampling the entire population, known as a census. The census technique aligns with Cooper and Schindler's (2022:89) opinion, which states that a census is relevant when the population size is relatively small and each unit of analysis is considered important in producing accurate estimates.

Data analysis was conducted using multiple linear regression, a method that allows researchers to simultaneously assess the influence of multiple independent variables on a single dependent variable. Gujarati and Porter (2020:102) emphasize that multiple linear regression is effective for identifying partial and overall relationships between variables and facilitates the interpretation of coefficients in their original units. In this study, regression was chosen because the dependent variable, income, is expressed in rupiah and is more appropriately analyzed in levels without transformation.

The functional form of the levels was retained because the income data distribution does not exhibit extreme patterns and a logarithmic transformation was unnecessary. This choice aligns with Wooldridge's (2020:115) explanation that the level-level model is easier to understand and more appropriate when the dependent variable is on a ratio scale with a stable range. The gender variable was coded using a dummy (male = 0, female = 1), as suggested by Gujarati and Porter (2020:115) that a dummy is necessary to capture categorical differences in a regression model. Meanwhile, ordinal variables such as education level and work experience can be converted into ordinal numbers to indicate increasing levels, in line with the principles of ordinal variable analysis explained by Agresti (2018:37).

Education level was coded ordinally 1–5 (high school to doctoral degree), while work experience was divided into four ordinal categories based on years of service. This categorization approach follows the recommendation of Sekaran and Bougie (2020:132), who stated that ordinal grouping facilitates the interpretation of differences between competency levels. The dependent variable, income, was expressed in rupiah terms based on administrative data.

Prior to model estimation, this study conducted classical assumption tests to ensure the validity of the regression model. Normality tests were conducted to assess the distribution of residuals, multicollinearity tests to identify correlations between independent variables, and heteroscedasticity tests to ensure equality of residual variances. All of these tests adhered to the procedures described by Ghozali (2021:124), who stated that meeting classical assumptions is essential for unbiased regression estimation.

Hypothesis testing was conducted using partial tests (t-tests) and simultaneous tests (F-tests) at a 5% significance level. The t-test was used to assess the influence of each independent variable individually, while the F-test was used to determine whether all three variables had a joint effect on income. This approach follows the guidelines of Hanke and Wichern (2020:255) regarding statistical inference procedures in multiple linear regression.

RESEARCH RESULT

Multiple linear regression analysis was conducted to identify the influence of education level, work experience, and gender on the income of private university employees in Tulungagung. All variables met the classical assumption test; Thus, the model was deemed feasible for estimation. The statistical test results are presented in tabular form to facilitate the reading of coefficients and significance levels. Table 1 below provides a comprehensive overview of the partial (t-test) and simultaneous (F-test) effects of each independent variable on employee income.

Table 1. Test Results

Data analysis	Test Results	Information
Kolmogorov-Smirnov Normality Test	Asymp. Sig. Value (2-tailed) 0.192	Normally distributed data
Multicollinearity Test	X1: tolerance 0.487; VIF 2053 X2: tolerance 0.481; VIF 2081 X3: tolerance 0.980; VIF 1020	There are no symptoms of multicollinearity
Heteroscedasticity Test Park Test	The significance of X1 (0.774), X2 (0.268), X3 (0.810) are all > 0.05	There are no symptoms of heteroscedasticity
F Test (Simultaneous)	Significance value < 0.001	The independent variables (X) together have a positive and significant effect on Y

T-Test (Partial)	Education (X1) 0.055 > 0.05 Work experience (X2) < 0.001 < 0.05 Gender (X3) 0.328 > 0.05	X1 and X3 have no effect on Y, X2 has a significant effect on Y
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Source: Processed Data, 2025.

Data Feasibility Test

The results of the normality test using the Kolmogorov-Smirnov test showed an Asymp. Sig. value of 0.182, which is above the significance threshold of 0.05. This finding indicates that the employee income data is normally distributed and therefore worthy of further analysis through multiple linear regression. The multicollinearity test conducted by examining the tolerance value and Variance Inflation Factor (VIF) also showed good results. All independent variables had a tolerance value above 0.10 and a VIF below 10, so it can be concluded that there are no symptoms of multicollinearity. Thus, each independent variable can function independently in explaining income variations.

The heteroscedasticity test using the Park method shows that the significance values for the variable's education (0.774), work experience (0.268), and gender (0.810) are all above the critical value of 0.05. This condition indicates the absence of heteroscedasticity, so the regression model can be considered to meet the homoscedasticity assumption and produce consistent estimates. Simultaneous model testing using the F test produces a significance value of less than 0.001. These results indicate that the variables education, work experience, and gender together have a significant effect on the income of private university employees.

Hypothesis Test t

Partial testing using the t-test provides a more detailed overview of the contribution of each independent variable. The education variable has a significance value of 0.055, greater than 0.05, thus concluding that it has no significant effect on income. The work experience variable produces a significance value <0.001, indicating that work experience has a positive and significant effect on employee income. Conversely, the gender variable has a significance value of 0.328, greater than 0.05, thus showing no significant effect on income. Thus, work experience is the only variable shown to have a significant effect in the regression model, while education and gender do not show significant contributions partially.

Multiple Linear Regression Test

Based on the output results in the table above, the following regression model is obtained:

$$Y = -1,172,720.674 + 206,367.122 (X1) + 1,114,336.682 (X2) + 175,600.812 (X3) + e$$

The constant value obtained is -1,172,720.674. This indicates that if the independent variables of education, work experience, and gender are not included in the model, then employee income is estimated to be negative. This constant value is only mathematical as a starting point before the independent variables affect income. The education variable has a regression coefficient of 206,367.122 with a positive direction. Assuming all other factors remain the same, this results in an increase in income of Rp206,367,122 for each level of education. However, the impact of education on income is considered insignificant because its significance value is higher than 0.05, namely 0.055. The work experience variable has a regression coefficient of 1,114,336.682 with a positive direction. This means that every additional year of work experience will increase employee income by Rp1,114,336.682, assuming other variables remain constant. The significance value <0.001 is smaller than 0.05, so work experience is proven to have a significant effect on income. The gender variable has a regression coefficient of 175,600.812, with a positive trend. This means that male employees are estimated to earn Rp175,600 more than female employees, assuming other variables remain constant. However, the significance value of 0.328 is greater than 0.05, indicating that gender does not significantly influence employee income.

Coefficient of Determination (R^2)

These three independent variables together accounted for 55.1% of the variance in employee income, as indicated by the R Square (R^2) value of 0.551. Thus, this regression model fully accounts for approximately 53.9% of the variance in employee salary, while other variables account for the remaining 46.1%.

DISCUSSION

The Effect of Education Level, Work Experience, and Gender on Income

Analysis results show that the combination of education level, work experience, and gender can explain the variation in income of private university employees in Tulungagung. The regression model was found to be adequate, meaning the relationship between these variables can be more comprehensively understood. Each variable contributes differently to employee income, although not all variables show a significant partial effect. This pattern suggests that income is not the result of a single factor, but rather an interaction between formal capital, productive experience, and individual demographic characteristics.

Theoretically, these findings are consistent with the Human Capital Theory perspective introduced by Becker (1993:45), which states that education and work experience are forms of human investment that serve to increase individual productivity. Education plays a role in strengthening conceptual understanding, cognitive skills, and an individual's readiness to perform work with high complexity. Therefore, organizations tend to provide greater compensation to highly educated employees because they are perceived to have added value in the production and service process (Simanjuntak, 2001:56; Hasibuan, 2019:87). The findings of this study confirm that education remains a conceptual factor that

differentiates income levels between employees, although the intensity of its influence can vary across positions and work units.

Work experience is also an important component of human capital. Individuals with more experience are considered to have undergone a gradual process of improving their skills through learning by doing, as emphasized by Mincer (1974:12). Experience enhances technical skills, procedural mastery, adaptability, and understanding of organizational dynamics (Dessler, 2020:203). Therefore, experienced employees tend to have higher market value, encouraging organizations to provide better compensation as a token of appreciation for cumulative productivity.

Gender factors contribute to additional dynamics in employee income patterns. Labor economics literature, such as that of Blau and Kahn (2000), suggests that the gender wage gap can arise from differences in access to promotional opportunities, occupational segregation, or structural biases in the payroll process. In the context of this research, gender remains an important variable to analyze, although the patterns that emerge do not always fully align with the global picture. This situation reflects that organizational culture, administrative job characteristics, and the remuneration structure of private universities can moderate the direction and magnitude of gender's influence on income (Ritzer, 2010:269).

In relation to previous research, these findings align with Akbariandi's (2020) study, which emphasized that gender and education play a role in shaping workers' income levels. Despite differing sectoral contexts, the study consistently demonstrated that demographic variables and formal capital remain relevant in explaining income variation. Meanwhile, Nainggolan's (2016) study showed that gender is significantly related to income, but education does not always have a direct impact across sectors. The differences in findings between these studies demonstrate that the influence of education and gender is strongly influenced by the institutional context, work culture, and wage structure.

Overall, the results of this study demonstrate that employee income is influenced by a combination of cognitive capital, cumulative experience, and demographic characteristics. The analysis confirms that these three variables complement each other in explaining compensation dynamics in private higher education. As a scientific contribution, this study reaffirms the relevance of education, work experience, and gender as an analytical framework for income determinants, particularly in the private higher education sector, which has been relatively underexplored. These findings provide a basis for educational institutions to design remuneration policies that are more proportional, objective, and sensitive to differences in individual characteristics, thereby creating a more equitable and sustainable salary structure.

The Effect of Education Level on Income

The results of this study indicate that educational attainment does not significantly influence employee income variation at private universities in Tulungagung. This finding suggests that differences in formal education levels, from high school to doctoral level, are not automatically reflected in employee compensation structures. In other words, the universities in this study do not appear to implement a salary mechanism based entirely on educational qualifications. This suggests that remuneration policies are more influenced by factors other than academic qualifications.

From a theoretical perspective, these results provide new meaning to the Human Capital Theory developed by Becker (1964). This theory asserts that education is a form of investment in human capital that increases productivity and income (Becker, 1964:12). However, research findings actually show that increasing educational attainment does not necessarily result in increased income. This indicates that human capital theory is not always implemented linearly in certain organizational contexts, especially when the salary determination process is influenced by bureaucratic structures, relatively homogeneous types of work, and uniformity of workloads among employees. Thus, research findings show that the influence of education on income is highly dependent on internal organizational policies and the characteristics of the jobs held by employees.

Consistent with the findings of this study, several previous studies have also shown that education is not always the primary determinant of income. Rochmawati's (2018) research found that education level did not affect the income of female homeworkers in Pulo Village. Similarly, Ariska (2019) reported that education had no significant relationship with the income of fishermen in coastal areas of Surabaya. These similar findings reinforce the argument that education does not automatically determine income levels in certain occupational sectors, particularly in employment contexts that prioritize practical skills, experience, or workload over academic qualifications.

Considering these overall results, the researchers concluded that education level is not the dominant factor in determining the income of private university employees in Tulungagung. Income variation is more determined by other factors such as work experience, position, workload, and the institution's remuneration policies, which tend to be structural. Therefore, increasing income cannot be achieved solely through increasing formal education levels but must be balanced with improvements in practical competence, work performance, and tangible contributions to the institution.

As a scientific contribution, this study demonstrates that the role of education as human capital is contextual, resulting in many organizations, including private universities, not always adopting the principle of academic qualification-based remuneration. This finding reinforces the argument that human capital theory needs to be understood more flexibly, particularly in the context of institutions with remuneration structures that are not entirely based on educational merit.

The Effect of Work Experience on Income

The analysis shows that work experience significantly influences the income of private university employees in Tulungagung. A statistically significant relationship indicates that employees with longer tenure tend to receive higher compensation. This pattern illustrates that experience accumulated through work activities over time can improve an individual's technical skills, work accuracy, and efficiency. Therefore, institutions tend to provide greater financial rewards to employees who have demonstrated a strong track record of experience.

Theoretically, this finding aligns with the Mincerian Earnings Function, which positions work experience as a key determinant of income, alongside education. Mincer (1974) explains that work experience results in a learning-by-doing process that enriches practical skills and increases one's productivity. In the context of this study, the dominance of work experience over formal education aligns with Mincer's framework, as in some institutions, practical skills are valued more than academic degrees. While human capital theory emphasizes the importance of educational investment, this finding suggests that investment through work experience is a stronger factor in determining income (Becker, 1993:45).

This finding is also consistent with various previous studies. Khairunnisa (2025) reported that returns on experience increase significantly with increasing years of work experience, resulting in a tendency for income to increase with each year of service. Similar results were found by Rochmawati (2018), who stated that work experience influences workers' income because practical skills and productivity increase through direct interaction with the job. This similarity in findings reinforces the argument that work experience plays a strategic role in the compensation structure of various sectors.

Based on the overall findings, the researchers confirmed that work experience is a very important determinant in shaping the income variation of employees at private universities in Tulungagung. Experience is not only an indicator of tenure but also reflects the depth of skills, adaptability, and understanding of organizational systems. Therefore, income growth is determined not only by formal education but also by the accumulation of productive experience. This research contribution enriches the literature by confirming that in the context of regional private universities, work experience is a more prominent factor than formal education in influencing income. These findings provide a strong basis for institutions to strengthen experience-based career development systems, including through training, job rotation, and the assignment of strategic responsibilities.

The Effect of Gender on Income

The analysis shows that gender does not significantly influence the income of employees at private universities in Tulungagung. This confirms that gender is not a differentiating factor in employee compensation structures. Therefore, income is not determined by whether someone is male or female, but rather by other factors such as job position, length of service, and academic qualifications. This finding indicates that the remuneration system at these institutions is relatively gender-neutral and does not exhibit any discrimination in wages.

Theoretically, these results align with the Gender Wage Gap Theory, which emphasizes the existence of income differences between men and women due to structural or social biases (Blau & Kahn, 2000). However, in the context of this study, this theory is not fully confirmed. The absence of a gender-based income gap indicates that the salary policies of private universities in Tulungagung place more emphasis on objective factors such as experience and formal qualifications. In other words, gender is not a determinant of an employee's economic value within the institution, indicating relatively egalitarian wage practices that adhere to the principle of equal employment opportunity.

The results of this study are also relevant when linked to previous research. Unlike the macro study by Dangi (2025), which showed that gender equality has a positive influence on per capita income at the regional level, the findings in this study are at the micro level. At the institutional level, the absence of gender-based income differences reflects that internal policies have implemented the principle of equal compensation. While Dangi's research demonstrates the benefits of gender equality for economic growth broadly, the findings of this study highlight one important prerequisite for achieving such equality: a gender-neutral payroll system at the organizational level.

Considering the overall results, the authors argue that the lack of gender influence on income reflects a payroll governance system that implements the principles of fairness and non-discrimination. This not only provides an inclusive workplace for both male and female employees but also has the potential to make a positive contribution if implemented more broadly in other sectors. Income equality at the educational institution level, a sector that is a pillar of human resource development, can provide a strong foundation for increased productivity and more equitable economic prosperity in the long term. These findings provide scientific support by confirming that in the context of private higher education, gender is not a determinant of income, thus adding to the empirical evidence that a competency- and experience-based wage system can reduce the potential for gender inequality in the workplace.

CONCLUSIONS AND RECOMMENDATIONS

This study reveals important findings that challenge conventional understandings of the determinants of employee income at private universities in Tulungagung. The results indicate that higher levels of education do not automatically translate into higher income, a surprising finding given that education has long been considered the primary pathway to income growth. Instead, work experience proved to be the dominant factor influencing income variation, while the wage system at the institutions studied was gender-neutral, resulting in no income differences between male and female employees. These findings confirm that remuneration dynamics at private universities are more influenced by internal practices such as teaching hours, structural roles, and actual productivity than by formal attributes such as education level or gender.

This research contributes to the labor economics literature, particularly Human Capital Theory, by providing a more contextual perspective on how human capital operates within the organizational structure of higher education. This research confirms that experiential capital can be a stronger determinant than formal educational capital in certain institutions, thus broadening the understanding that the value of an educational investment is largely determined by the organizational structure and compensation scheme where an individual works. Furthermore, the finding of the absence of a gender wage gap in the micro-context of private educational organizations provides empirical evidence that gender-neutral wage policies can be effectively implemented, which can serve as a reference for other institutions. Thus, this research not only enriches the theoretical discourse but also offers practical applications for human resource management in the higher education sector.

ADVANCED RESEARCH

This study has several limitations that should be considered. First, the use of a quantitative approach with administrative data only allows for testing statistical relationships without exploring qualitative factors that may influence earnings, such as organizational culture, actual workload, and performance evaluation policies. Second, the study focused on a single private university in a single region, so generalization of the findings should be done with caution. Third, the education variable is measured solely by level, without considering the relevance of the field of study or the quality of the previous educational institution, which may influence the magnitude of returns to education. Therefore, future research is recommended to combine quantitative and qualitative approaches, expand the context of educational institutions, and consider additional variables such as performance, workload, and specialization to gain a more comprehensive understanding of the determinants of higher education employee earnings.

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Zuhira, Wijayanti, Maqfiroh, Trisnafi, Subagiyo

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