

## HUMAN RESOURCE MANAGEMENT | RESEARCH ARTICLE

# The Impact of Additional Employee Income on Work Discipline and Employee Performance in the Public Sector: A Quantitative Study in Singkut District, Sarolangun Regency

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**ARTICLE HISTORY****Received:** October 30, 2025**Revised:** December 31, 2025**Accepted:** February 12, 2026**DOI**<https://doi.org/10.52970/grhrm.v6i1.1821>**ABSTRACT**

This study investigates the influence of Additional Employee Income (TPP) on work discipline and employee performance, both partially and simultaneously, at the Singkut District Office, Sarolangun Regency. The research is motivated by empirical findings indicating low levels of employee discipline and suboptimal public service performance, as reflected in frequent tardiness and delays in service delivery. This study employed a quantitative research design using a survey method, with data collected through questionnaires distributed to 68 civil servants (ASN) as the total population of the study. The data were analyzed using the Generalized Linear Model (GLM) to examine the effect of TPP on work discipline and employee performance. The analysis reveals that TPP has a significant positive effect on work discipline (69.3%) and employee performance (59.1%). Simultaneously, TPP contributes 33% to the improvement of work discipline and employee performance. These findings indicate that consistent, fair, and timely implementation of TPP policies can enhance employee motivation, strengthen work discipline, and improve public service performance in the public sector. These findings imply that policymakers should ensure the consistency and timeliness of TPP implementation and integrate financial incentives with supervision and performance evaluation mechanisms to strengthen discipline and public service performance in the public sector. This study provides important implications for policymakers in optimizing performance-based incentive systems within local government institutions. This study provides important implications for policymakers in optimizing performance-based incentive systems within local government institutions.

**Keywords:** Additional Employee Income (TPP), Work Discipline, Employee Performance, Public Policy, Civil Servants.

**JEL Code:** J33, M52, H11

## I. Introduction

Bureaucratic reform is a strategic agenda of the Indonesian government in an effort to realize effective, transparent, and accountable governance. One of the main challenges in the implementation of the public sector in Indonesia is the low level of discipline and performance of the state civil apparatus (ASN), which has a direct impact on the quality of public services. Problems such as late attendance, low work

productivity, and mismatches between targets and performance realization are still often found in various government agencies, both at the central and regional levels. In order to overcome these problems, the government implements various human resource management policies, one of which is through the provision of Employee Income Supplement (TPP) based on performance and discipline. This policy is expected to encourage work motivation, increase compliance with rules, and improve the performance of the apparatus in an ongoing manner. However, the implementation of the TPP policy at the local government level still faces various obstacles, including inconsistencies in implementation and delays in disbursement. This condition also occurs in Singkut District, Sarolangun Regency, which, as a leading public service unit, is still faced with problems of discipline and employee performance. Therefore, Singkut District is a relevant location to examine the extent of the effectiveness of TPP in empirically influencing work discipline and employee performance. Good governance requires the presence of professional, competent, and high-integrity civil servants who can effectively carry out their roles as public policy implementers, administrative managers, and guardians of governmental stability (Sedarmayanti, 2017). However, in practice, Indonesia's bureaucracy still faces numerous challenges, particularly those related to employee discipline and performance. Work discipline reflects the degree of compliance with organizational rules and punctuality in completing assigned tasks, whereas employee performance indicates the extent to which individuals achieve quantitative and qualitative targets in accordance with their responsibilities (Mangkunegara, 2020).

One of the government's efforts to improve discipline and performance is the implementation of the Additional Employee Income (TPP) policy. This incentive is granted based on indicators of performance, attendance, and discipline. In theory, the policy aligns with Vroom's Expectancy Theory, which posits that employee motivation increases when there is a clear relationship between effort, performance, and rewards. This theory consists of three main components: expectancy, referring to an individual's belief that effort will lead to improved performance; instrumentality, which reflects the belief that good performance will result in desired rewards; and valence, defined as the value individuals place on the rewards they receive. However, empirical findings on the effectiveness of TPP remain inconclusive. Musdah et al. (2021) found that TPP improved the welfare and performance of civil servants in Makassar, yet its impact on discipline remained limited. Similarly, Rakhman et al. (2021) reported that TPP was ineffective in reducing employee tardiness due to weak managerial supervision. Conversely, studies by Irvana et al. (2022) demonstrated that the implementation of TPP in Banjarmasin and East Jakarta enhanced productivity and service quality, although inconsistencies in its application persisted. These studies suggest that TPP tends to have a stronger influence on performance than on discipline. Moreover, few studies have examined the effect of delays in TPP disbursement, which may reduce employee motivation and weaken the role of TPP as a performance-enhancing instrument. Therefore, this study seeks to address this research gap by analyzing the effect of TPP not only on employee performance but also on work discipline, while considering the impact of delayed disbursement. Singkut District, located in Sarolangun Regency, serves as an interesting case study because, as a frontline public service unit, it continues to face persistent issues of discipline and performance. Internal reports from 2024 indicate that the average employee tardiness rate reached 37% of total active staff, particularly on Mondays and Fridays. Meanwhile, the achievement of public service targets—such as the issuance of business permits, SKCK recommendation letters, and domicile certificates—has yet to meet the minimum standard of 85%, with results ranging from only 74% to 78%. Additionally, TPP disbursement is often delayed for up to two months, causing dissatisfaction and weakening its motivational role.

One of the main findings is the low level of employee discipline. Fingerprint-based attendance data show that several employees still arrive late, leave early, or exceed working hours. For instance, in July 2024, there were five early departures and two overtime cases; in August, three early departures and two overtime cases; and in September, seven early departures and one late departure. A six-month recap of attendance data revealed an average daily tardiness rate of 37% among active employees, predominantly occurring on Mondays and Fridays. This condition reflects weak time-discipline commitment, ultimately affecting productivity and the quality of public service delivery. From a performance perspective, observable indicators include the achievement rate of targets under the One-Stop Service Program, which covers business licensing,

SKCK recommendation letters, and temporary domicile certificates. Based on the 2024 LAKIP report of the Singkut District Office, these performance achievements remain below optimal levels. Another contributing issue is the delay in TPP disbursement. Interviews with several employees revealed that over the past six months, TPP payments were delayed by an average of two to three weeks from the scheduled date. Furthermore, the TPP has not fully succeeded in promoting employee discipline, as undisciplined behavior persists despite the incentives. This condition creates inequality in the reward system and potentially demotivates employees who consistently demonstrate discipline.

This study offers originality by extending previous research on Additional Employee Income (TPP) through a simultaneous examination of its effects on both work discipline and employee performance, while also incorporating the issue of delayed disbursement. Unlike prior studies that predominantly focused on performance outcomes or employee welfare, this research emphasizes the administrative and contextual dimensions that influence the effectiveness of TPP in local government institutions. The significance of this study lies in its contribution to the limited empirical evidence on how incentive policies function at the sub-district level, where administrative capacity and supervision mechanisms are often constrained. By focusing on Singkut District, this research provides context-specific insights that enrich the existing literature on performance-based incentives in the public sector and support a more nuanced understanding of policy implementation at the local government level. The objectives of this research are: (1) to determine and analyze the effect of TPP on work discipline in the Singkut District Office, Sarolangun Regency; (2) to determine and analyze the effect of TPP on employee performance in the same institution; and (3) to determine and analyze the simultaneous effect of TPP on both work discipline and employee performance. Practically, the findings of this study are expected to serve as valuable input for relevant stakeholders, particularly the Sarolangun Regency Government, by providing insights and recommendations to improve the policy implementation of the Additional Employee Income (TPP). Based on the background described above, this study explicitly addresses the following research problems:

- a. Does the provision of Additional Employee Income (TPP) significantly affect employee work discipline in the Singkut District Office, Sarolangun Regency?
- b. Does the provision of Additional Employee Income (TPP) significantly affect employee performance in the Singkut District Office, Sarolangun Regency?
- c. Does the provision of Additional Employee Income (TPP) simultaneously affect employee work discipline and employee performance in the Singkut District Office, Sarolangun Regency?

## II. Literature Review and Hypothesis Development

### 2.1. Previous Studies

Several studies have examined the effectiveness of the Employee Income Allowance (TPP) in various regions. Musdah et al. (2021) found that TPP in Makassar City effectively improved the welfare and performance of civil servants (ASN), but it was less successful in enhancing discipline, as it tended to promote only superficial discipline. Similarly, Rakhman et al. (2021) emphasized that TPP implementation at the BKPSDMD Makassar City was ineffective in reducing tardiness, mainly due to weak leadership and inadequate supervision. In contrast, Irvana et al. (2022), who studied the implementation of TPP in Banjarmasin City, demonstrated that TPP could improve productivity, service quality, responsibility, and employee accountability. Recent empirical evidence from various regions in Indonesia indicates that performance-based additional income (TPP) has a positive influence on employee performance. For example, research in South Sulawesi demonstrated that TPP positively affected employee performance and acted as a mediator between work motivation and job outcomes (Hasnawati et al., 2023). Akib et al. (2023) in Barru Regency even asserted that TPP had a significant effect on improving employees' awareness in carrying out their duties. However, Panrita et al. (2023), who examined performance-based TPP implementation in South Sulawesi Province,

found that disciplinary issues persisted even after the adoption of a digital attendance system. This suggests that TPP policies alone are insufficient without consistent supervision. Meanwhile, Nafi'ah (2023) discovered that financial incentives in the form of additional income significantly affected employee performance, while the work environment factor was not significant. More recent studies have also shown that performance-based incentive schemes in the public sector can enhance employee productivity and service quality when supported by transparent evaluation mechanisms and consistent supervision (Putra & Rahman, 2024; Sari et al., 2022). From these studies, it can be concluded that the effectiveness of the Additional Employee Income (TPP) policy varies across institutional contexts. While several studies report positive impacts on employee performance, its influence on work discipline appears inconsistent and highly dependent on factors such as supervision quality, leadership commitment, and implementation mechanisms.

These findings suggest that TPP cannot be considered uniformly successful, but rather conditional upon specific organizational circumstances. Based on previous studies, most research indicates that TPP effectively enhances employee performance; however, its weakness lies in the discipline aspect, which often does not align with performance improvements. Moreover, prior research has largely focused on welfare, satisfaction, and effectiveness, while the issue of delayed TPP disbursement and its impact on motivation, discipline, and performance has not been extensively explored. Recent studies further demonstrate that the effectiveness of performance-based incentives in the public sector is strongly influenced by governance quality, digital performance monitoring systems, and timely incentive disbursement (Sari & Pratama, 2022; Hidayat et al., 2023; Putri & Kurniawan, 2024). Therefore, this study fills the gap by examining the influence of TPP not only on performance but also on employee work discipline, while taking into account the recurring issue of delayed TPP disbursement in the Singkut District, Sarolangun Regency. This focus is expected to provide both theoretical and practical contributions in evaluating performance-based incentive policies in local government institutions. These contrasting findings indicate that the effectiveness of the Additional Employee Income (TPP) policy is highly context-dependent and influenced by institutional and managerial factors. While several studies highlight TPP's positive impact on employee performance, others reveal its limited effectiveness in improving work discipline, particularly in environments characterized by weak supervision or inconsistent implementation. This divergence suggests that TPP may not function uniformly across different organizational settings. Therefore, the current study seeks to clarify these inconsistencies by examining the simultaneous effect of TPP on both work discipline and employee performance in the context of Singkut District, while also considering the issue of delayed TPP disbursement as a potential moderating factor.

## 2.2. Apparatus Resources

According to Sedarmayanti (2017), apparatus resources consist of all individuals working in government institutions who possess the capacity, competence, and responsibility to carry out public services and administrative functions. The assessment of apparatus resources includes both quantity and quality, including education level, work experience, technical skills, and moral integrity. Effective management of public sector human resources encompasses workforce planning aligned with organizational workload, transparent and accountable recruitment and selection processes, continuous training and competency development, as well as the implementation of performance-based incentives and reward systems. Empirical studies in public administration and human resource management demonstrate that inadequate human resource management practices in the public sector often result in low productivity, limited innovation, and reduced responsiveness to public needs (Boselie et al., 2005; Kim, 2005).

## 2.3. Civil Servants

Employees are conceptualized as strategic human resources who contribute both physical and cognitive capabilities that are continuously required to support organizational processes and the

achievement of institutional goals. Contemporary human resource management literature emphasizes that employees constitute critical organizational assets whose knowledge, skills, and abilities directly influence organizational effectiveness, productivity, and sustainability (Son & Ok, 2019; Westerman et al., 2020). Similarly, Robbins & Judge (2019) view employees as strategic organizational resources whose capabilities and behaviors significantly influence organizational effectiveness, while Armstrong (2020) emphasizes that employees are not only operational resources but also key contributors to organizational performance and development. Civil Servants (ASN) are public employees, either permanent civil servants or government employees under contract, appointed by the authorized personnel officer and assigned to governmental or state functions.

#### 2.4. Compensation

Compensation refers to financial rewards provided to employees as remuneration for their contributions and performance within an organization. Hasibuan (2020) emphasizes that compensation plays a vital role in enhancing job satisfaction and performance. Compensation in human resource management is commonly classified into financial compensation, which includes direct and indirect forms, and non-financial compensation. Direct financial compensation refers to monetary rewards directly linked to employee performance, such as salaries, bonuses, and performance-based incentives. In the context of civil servants (ASN), Additional Employee Income (TPP) constitutes a form of direct financial compensation that is explicitly tied to performance achievement and work discipline indicators (Perry et al., 2010). Hasibuan (2020) defined compensation as "all income in the form of money or goods, directly or indirectly, received as remuneration for services rendered to the organization." Compensation serves as a strategic management function that significantly affects other human resource processes, such as job satisfaction, performance, productivity, and employee turnover.

#### 2.5. Employee Income Allowance (TPP)

According to Sriwahyuni & Sadad (2020), TPP is a performance-based monthly financial incentive provided beyond the base salary. Hasibuan (2020) also explained that compensation includes all monetary or non-monetary rewards received by employees for their work. Incentives such as TPP play a strategic role in enhancing motivation and performance. Empirical evidence also supports the use of Expectancy Theory to explain the motivational effects of performance-based incentives on employee performance, showing that when employees perceive a clear link between effort, performance, and rewards, both motivation and job performance improve. For example, studies examining the impacts of incentives and work discipline have referenced Expectancy Theory to underpin findings that reward and disciplinary mechanisms significantly enhance employee outcomes (Damo et al., 2025).

#### 2.6. Indicators of TPP Distribution

Based on MENPAN & RB Regulation No. 34 of 2011 and BKN Regulation No. 21 of 2011, employee performance-based allowances (remuneration) are determined by four indicators: target and absorption achievement according to the Work and Budget Plan (ROK), attendance, job implementation according to duties and functions, and behavior.

#### 2.7. Work Discipline

Hasibuan (2020) stated that discipline is a crucial human resource management function because it directly affects job performance. Mangkunegara (2020) defined discipline as a managerial action to enforce organizational standards. The higher the employee's discipline, the greater the productivity achieved. Work

discipline is commonly conceptualized as employees' willingness and commitment to comply with organizational rules, standards, and procedures that govern workplace behavior. Empirical studies indicate that high levels of work discipline contribute to improved organizational effectiveness by ensuring punctuality, task completion, and adherence to performance standards, whereas poor discipline often leads to inefficiency and reduced organizational performance. In this regard, work discipline serves not only as a control mechanism but also as a means to create an orderly, structured, and goal-oriented work environment (Lesmana, 2022; Yogi et al., 2025).

## 2.8. Factors Affecting Work Discipline

According to Kadek et al. (2019), factors influencing employee discipline include:

- a. The amount of compensation — higher or lower compensation affects discipline enforcement.
- b. The presence or absence of exemplary leadership — leaders serve as role models whose behavior sets the tone for discipline.
- c. The existence of clear organizational rules or standards.
- d. The leader's courage in taking disciplinary action when violations occur.
- e. The leader's attention and empathy toward employees.
- f. The establishment of positive workplace habits, such as mutual respect, appropriate recognition, employee involvement in decision-making, and open communication.

## 2.9. Indicators of Work Discipline

According to Kadek et al. (2019), several indicators determine employee discipline levels, including:

- a. Attendance rate – low absenteeism reflects high discipline.
- b. Work procedures – adherence to organizational rules and protocols.
- c. Obedience to superiors – compliance with managerial directives.
- d. Work awareness – voluntary and responsible performance without coercion.
- e. Accountability – readiness to take responsibility for tasks, equipment, and behavior.

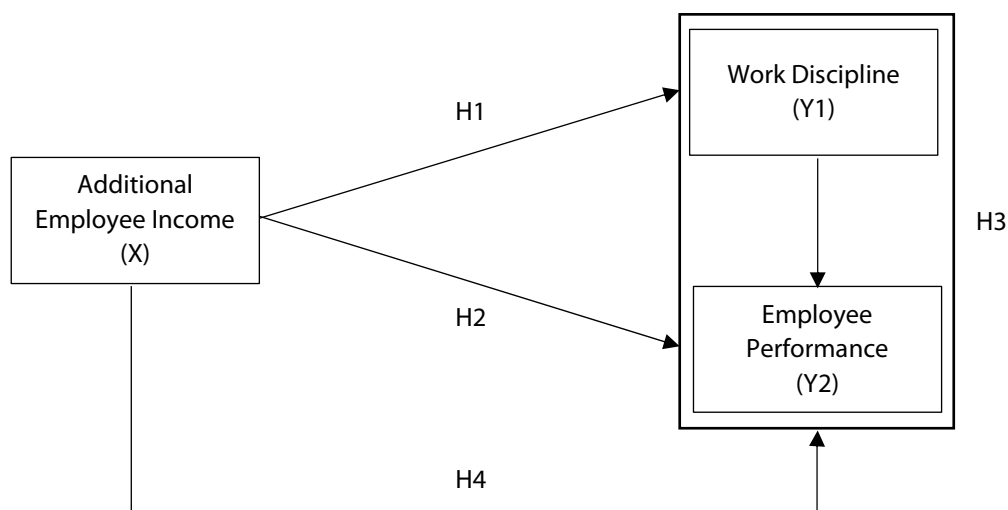
## 2.10. Employee Performance

According to Mangkunegara (2020), performance encompasses the quality and quantity of work results influenced by skills, motivation, and discipline. Thus, employee performance serves as a key indicator of public organizational success. Performance evaluation helps determine whether tasks are completed on schedule and whether outputs meet organizational expectations. Similarly, Robbins & Judge (2019) define performance as the level of achievement of assigned tasks based on predetermined standards, while Armstrong & Taylor (2023) emphasize that performance reflects both outcomes and behavioral aspects in organizational roles.

## 2.11. Conceptual Framework and Research Gap

Based on theoretical and empirical evidence, TPP is believed to influence both work discipline and employee performance. However, most studies focus primarily on performance, with inconsistent findings regarding discipline. Moreover, delayed TPP disbursement has rarely been studied, despite its potential to undermine motivation. Therefore, this study aims to fill this gap by empirically examining the impact of TPP on work discipline and employee performance in the Singkut District, Sarolangun Regency.

- H1: The provision of Additional Employee Income affects Employee Work Discipline in Singkut District, Sarolangun Regency.*
- H2: The provision of Additional Employee Income affects Employee Performance in Singkut District, Sarolangun Regency.*
- H3: The provision of Additional Employee Income affects Work Discipline and Employee Performance in Singkut District, Sarolangun Regency.*



**Figure 1. Conceptual Framework**

### III. Research Method

This study employs a quantitative approach with an explanatory research design. The quantitative approach was chosen because the study aims to explain the causal relationship between the independent variable, namely the Employee Income Allowance (TPP), and the dependent variables, which are work discipline and employee performance. Through this approach, the researcher seeks to test the extent of TPP's influence on both dependent variables using statistical analysis. Based on the research design described above, the study was conducted in a specific institutional setting, which is outlined in the following section. This study was conducted in Singkut District, Sarolangun Regency, Jambi Province, Indonesia. Singkut District represents a sub-district-level government unit with administrative responsibilities in public service delivery and local governance. The district is characterized by a relatively moderate number of civil servants, limited administrative resources, and a high dependence on performance-based incentives such as Additional Employee Income (TPP) to support employee motivation and discipline. These contextual characteristics may influence employee behavior and the effectiveness of incentive policies; Therefore, the findings of this study should be interpreted within the specific institutional and administrative context of Singkut District. The total population consisted of 68 employees, all of whom were included as respondents through a total sampling technique. Thus, this study is census-based, as all population members were used as the research sample. This study employed a total sampling technique, whereby all civil servants working in the Singkut District Office were included as research participants. This approach was chosen because the population size was relatively small and homogeneous, allowing the study to capture comprehensive and representative data from the entire population. By involving all eligible respondents, the use of total sampling enhances the credibility and internal validity of the findings within the specific institutional context examined. After defining the population and sample, data were collected using a structured questionnaire designed to measure the study variables. Data for this study were obtained through a questionnaire developed based on the indicators of

each variable. The TPP variable was measured using indicators such as performance, years of service, experience, job classification, potential, and employee needs.

The work discipline variable included indicators of attendance, compliance with regulations, responsibility, orderliness, and work ethics. Meanwhile, the employee performance variable was measured through indicators such as work quality, work quantity, punctuality, initiative, teamwork ability, adaptability, and self-development. The questionnaire used a five-point Likert scale, ranging from strongly disagree to strongly agree. The selection of indicators for each variable in this study is based on established theoretical frameworks and prior empirical research. Work discipline indicators—such as attendance, punctuality, and compliance with organizational rules—are adopted because they reflect observable behaviors commonly used to assess employee discipline in public sector institutions (Hasibuan, 2020; Mangkunegara, 2020). Employee performance indicators, including work quality, work quantity, timeliness, and responsibility, are chosen as they represent core dimensions of performance measurement in public administration and have been widely applied in previous studies (Irvana et al., 2022; Robbins & Judge, 2019). Meanwhile, indicators of Additional Employee Income (TPP), such as performance-based incentives, attendance-based incentives, and timeliness of disbursement, are selected to capture both the motivational and administrative aspects of the policy, as suggested by expectation-based incentive models and earlier empirical findings (Panrita et al., 2023; Sriwahyuni & Sadad, 2020). In addition to the primary data collected through the questionnaire, the study also utilized secondary data, including official documents such as employee attendance reports, the Government Agency Performance Accountability Report (LAKIP), and internal archives of the Singkut District Office. These secondary data were used to strengthen and validate the findings from the survey. The questionnaire used in this study was developed by adapting measurement items from established theories and previous empirical studies relevant to work discipline, employee performance, and additional employee income (TPP). To ensure content validity and clarity, the questionnaire was pre-tested on a small group of civil servants who were not included in the main sample. The pre-test aimed to assess the readability, relevance, and clarity of each item, and minor revisions were made based on the feedback received. Furthermore, the validity and reliability of the instrument were statistically evaluated using outer model analysis in the SEM-PLS approach, confirming that all constructs met the required validity and reliability criteria.

The research instrument was first tested for validity using the Pearson product-moment correlation analysis. Statements with a significant value of  $p < 0.05$  were considered valid. Reliability testing was conducted using Cronbach's Alpha coefficient, and the instrument was deemed reliable if the alpha value was  $\geq 0.70$ . Once the data were collected, statistical analyses were conducted to examine the relationships among the variables, as explained in the following section. Data analysis was carried out in several stages. First, descriptive analysis was performed to provide an overview of respondent characteristics and the distribution of responses for each indicator. Second, classical assumption tests—including tests of normality, multicollinearity, and autocorrelation—were conducted to ensure the model's feasibility. Third, a correlation analysis was conducted to determine the strength of the relationship among variables. Subsequently, the study employed multivariate linear regression analysis using the Generalized Linear Model (GLM) approach to examine the effect of TPP on work discipline and employee performance, both partially and simultaneously. Finally, hypothesis testing was conducted using the t-test (for partial effects) and the F-test (for simultaneous effects) with a significance level of 5%. Classical assumption tests refer to a set of preliminary statistical tests conducted to ensure that the data meet the assumptions required for regression analysis, including normality, multicollinearity, and heteroscedasticity. These tests are essential to confirm the validity of the regression estimates. The Generalized Linear Model (GLM) is a flexible statistical method that extends traditional linear regression by allowing the dependent variable to follow different distribution patterns. In this study, GLM was employed to analyze the relationship between Additional Employee Income (TPP), work discipline, and employee performance. Through this method, the study is expected to provide a comprehensive understanding of the influence of TPP on work discipline and employee performance in Singkut District, thereby contributing both in theory and practice to the development of performance management policies for civil servants at the regional government level. The statistical methods employed in this study were

selected based on the characteristics of the research objectives and the nature of the data. Classical assumption tests were conducted to ensure that the data met the basic requirements for regression-based analysis.

The Generalized Linear Model (GLM) was chosen because it offers greater flexibility than conventional linear regression, particularly in handling variables with different distribution patterns and accommodating complex relationships among variables. This approach is considered appropriate for examining the effects of Additional Employee Income (TPP) and work discipline on employee performance within a public sector context. Therefore, the selected statistical methods provide a robust analytical framework for addressing the research questions of this study. Before conducting the regression analysis, several classical statistical assumptions were examined to ensure the robustness of the model. These included tests of normality, multicollinearity, and heteroscedasticity. The results indicated that the data met the required assumptions, confirming that the regression estimates were reliable and appropriate for hypothesis testing in this study. Before statistical analysis, the dataset was screened for missing values and outliers to ensure data quality. The results indicated that no missing data were present, as all questionnaires were returned in complete form. Outliers were examined using descriptive statistics and standardized values, and no extreme outliers were identified that could potentially distort the analysis. Therefore, all collected data were retained and included in the final analysis. Although this study employed a census-based (total sampling) approach by including all civil servants in the Singkut District Office, several potential limitations should be acknowledged. First, the relatively small and context-specific population may limit the generalizability of the findings to other districts with different administrative structures or resource capacities. Second, the use of self-reported questionnaire data may introduce response bias, as respondents could provide socially desirable answers. Despite these limitations, the census-based approach allows for a comprehensive representation of the study population and provides valuable insights into the specific institutional context examined. All concepts, definitions, and empirical findings derived from previous studies have been appropriately cited to their sources to ensure academic integrity and avoid potential issues of plagiarism. After describing the research methodology, the following section presents the results of the data analysis.

## IV. Result and Discussion

### 4.1. Results of Linear Regression Analysis

The variables in this study consist of  $X$ ,  $Y_1$ , and  $Y_2$ , so the data analysis was carried out using three stages of linear regression tests. The first stage examines the effect of  $X$  on  $Y_1$ , the second examines  $X$  on  $Y_2$ , and the third examines  $Y_1$  on  $Y_2$ . The results of the first test are presented in the following table.

**Table 1. Linear Regression Analysis of Additional Employee Income (X) on Work Discipline (Y1)**

Parameter Estimates							
Parameter	B	Std. Error	95% Wald Confidence Interval		Hypothesis Test		
			Lower	Upper	Wald Chi-Square	df	Sig.
(Intercept)	1.897	0.3878	1.137	2.657	23.941	1	.000
Granting TPP	0.562	0.0912	0.383	0.741	37.956	1	.000
(Scale)	0.131 <sup>a</sup>	0.0290	0.085	0.202			
Dependent Variable: Work Discipline							
Model: (Intercept), Granting TPP							
<sup>a</sup> Maximum likelihood estimate.							

The constant of 1.897 shows that without the Additional Employee Income, the value of Work Discipline is 1.897 units. Every one unit increase in the variable of Additional Employee Income Provision will increase Work Discipline by 0.562, indicated by a positive sign on the regression coefficient. Full results can be seen in the following table.

**Table 2. Linear Regression Analysis of Additional Employee Income (X) and Employee Performance (Y2)**

Parameter Estimates							
Parameter	B	Std. Error	95% Wald Confidence Interval		Hypothesis Test		
			Lower	Upper	Wald Chi-Square	df	Sig.
(Intercept)	2.239	.4508	1.356	3.123	24.681	1	.000
Granting TPP	.498	.1060	.290	.706	22.030	1	.000
(Scale)	.177 <sup>a</sup>	.0391	.115	.273			
Dependent Variable: Employee Performance							
Model: (Intercept), Granting TPP							
<sup>a</sup> Maximum likelihood estimate.							

The constant of 2.239 shows that without the Provision of Additional Employee Income, Employee Performance is at the level of 2.239 units. Every one unit increase in the variable of Employee Income Allowance will encourage an increase in Singkut District Employee Performance by 0.498 units, indicated by a positive regression coefficient. Furthermore, the third result can be seen in the following table.

**Table 3. Linear Regression Analysis of Work Discipline (Y1) on Employee Performance (Y2)**

Parameter Estimates							
Parameter	B	Std. Error	95% Wald Confidence Interval		Hypothesis Test		
			Lower	Upper	Wald Chi-Square	df	Sig.
(Intercept)	.425	.3266	-.215	1.065	1.691	1	.193
Discipline	.917	.0761	.768	1.066	145.182	1	.000
(Scale)	.060 <sup>a</sup>	.0132	.039	.092			
Dependent Variable: Employee Performance							
Model: (Intercept), Granting TPP							
<sup>a</sup> Maximum likelihood estimate.							

The constant of 0.425 indicates that if the Work Discipline variable does not exist or has a value of zero, then Employee Performance remains at the base level of 0.425 units. Furthermore, the regression coefficient of the Work Discipline variable of 0.917 indicates that every 1 unit increase in Work Discipline will increase Employee Performance by 0.917 units, assuming that other variables are considered constant. This shows that work discipline has a strong and positive influence on improving employee performance in the Singkut District. In other words, the higher the level of work discipline that employees have, the greater their contribution to improving overall employee performance. Based on the results of the analysis using the Generalized Linear Model (GLM), this study found three important points. First, the provision of Additional Employee Income (TPP) has a positive and significant effect on employee work discipline in Singkut District, with a contribution of 69.3%. Second, TPP also has a positive and significant effect on employee performance, with a contribution of 59.1%. Third, the results of the simultaneous test showed that TPP had an effect on work discipline and employee performance simultaneously, with a contribution of 33%.

**Table 4. Summary of the Results of the Analysis of the Effect of TPP on Work Discipline and Employee Performance**

Dependent Variable	Coefficient (β)	Sig. (p-value)	Contribution (%)	Interpretation
Work Discipline (Y1)	0.693	0.000	69.3	Significant
Employee Performance (Y2)	0.591	0.000	59.1	
Work Discipline and Employee Performance (Y1 + Y2)	–	0.000	33.0	

The results in Table 4 show that TPP has a significant influence on work discipline with a contribution of 69.3 percent. This means that almost seven out of ten changes in employee discipline behavior in the

Singkut District can be explained by the existence of TPP. Employees tend to be more disciplined in attendance, obey rules, and obey rules because of the financial consequences inherent in poor performance. The effect on performance of 59.1 percent shows that more than half of the variation in employee performance can be explained by TPP. This means that financial incentives have succeeded in encouraging increased productivity, both in terms of quality and quantity of work. However, around 40.9 percent of the variation in performance was influenced by other factors outside the TPP, such as leadership, work facilities, workload, and the intrinsic motivation of employees. Simultaneously, the contribution of TPP to work discipline and performance is only 33 percent. This figure is relatively smaller because discipline and performance are complex phenomena. Thus, the TPP does have an effect, but it is not the only determinant.

#### 4.1.1. The Influence of TPP on Work Discipline

Partially, the results of the analysis show that TPP has a positive and significant effect on employee work discipline, with a contribution of 69.3 percent. This means that almost seven out of ten variations in employee work discipline can be explained by the existence of the TPP policy. These results confirm that TPP is an effective motivational instrument in shaping bureaucratic compliance in Singkut District.

**Table 5. t-Test Results for the Effect of Additional Employee Income (X) on Work Discipline (Y1)**

Parameter Estimates							
Parameter	B	Std. Error	95% Wald Confidence Interval		Hypothesis Test		
			Lower	Upper	Wald Chi-Square	df	Sig.
(Intercept)	2.239	.4508	1.356	3.123	24.681	1	.000
Granting TPP	.498	.1060	.290	.706	22.030	1	.000
(Scale)	.177 <sup>a</sup>	.0391	.115	.273			
Dependent Variable: Work Discipline							
Model: (Intercept), Granting TPP							
<sup>a</sup> Maximum likelihood estimate.							

Based on the table above, individually (partially) the variable of Additional Employee Income Provision has a significance value of 0.000. The value is smaller than 0.05, so it can be concluded that there is a significant influence of the Provision of Additional Employee Income on Employee Performance. To look further, a descriptive analysis was carried out on indicators of work discipline, which included punctual attendance, compliance with rules, job responsibilities, compliance with discipline, and work ethics.

**Table 6. Average Scores of Employee Work Discipline**

Work Discipline Indicators	Mean Score	Category
On-time attendance	4.12	Good
Compliance with rules	3.95	Good
Job responsibility	4.05	Good
Adherence to regulations	3.87	Fairly Good
Work ethic	3.92	Fairly Good

From Table 6, it can be seen that the indicator with the highest average value is timely attendance (4.12). This shows that TPP is really the main driving factor that makes employees try to be present more on time. This condition is in line with the sub-district's internal report, which previously showed that the rate of employee delays was relatively high on Monday and Friday. After the implementation of the TPP, the attendance rate is more controlled because attendance is one of the variables that determines the disbursement of the TPP. Thus, the discipline of attendance can be said to be formed more because of the importance of maintaining financial incentives. The job responsibility indicator also received a fairly high score (4.05). This indicates that most employees are aware of the importance of completing work on time and on target, because delays or omissions will affect monthly performance evaluations that are directly related to

the TPP. In other words, employees have additional motivation to show their responsibility for the main tasks and functions performed. However, two other indicators, namely compliance with discipline (3.87) and work ethics (3.92), are still in the fairly good category. This indicates that TPP has a stronger influence on formal aspects of discipline, such as attendance and task completion, but has not yet fully encouraged more subtle and value-based changes in work behaviors, such as courtesy, moral initiative, or honesty. In other words, the TPP tends to create disciplines that are "instrumental" rather than "internalized values." These results are in line with the research of Rakhman et al. (2021), who found that the implementation of the TPP in Makassar does not automatically improve discipline as a whole, because the influence of supervision and leadership example remains more dominant. This means that while financial incentives can encourage formal compliance, the formation of substantive discipline requires a combination of compensation and a strong organizational culture.

#### 4.1.2. The Effect of TPP on Employee Performance

The results of the partial analysis also show that TPP has a positive and significant effect on employee performance, with a contribution of 59.1 percent. This figure indicates that more than half of the variation in employee performance in the Singkut District can be explained by the existence of TPP. However, the contribution is lower than the influence on work discipline, so it can be interpreted that employee performance cannot be fully improved only through the provision of financial incentives.

**Table 7. T Test for Providing Additional Work Discipline (Y1) and Employee Performance (Y2)**

Parameter Estimates							
Parameter	B	Std. Error	95% Wald Confidence Interval		Hypothesis Test		
			Lower	Upper	Wald Chi-Square	df	Sig.
(Intercept)	.425	.3266	-.215	1.065	1.691	1	.193
Discipline	.917	.0761	.768	1.066	145.182	1	.000
(Scale)	.060 <sup>a</sup>	.0132	.039	.092			
Dependent Variable: Employee Performance							
Model: (Intercept), Granting TPP							
<sup>a</sup> Maximum likelihood estimate.							

From the table above, it can be seen that individually or partially, the Work Discipline variable has a significance value of 0.000. This means that the significance of < 0.05 means that there is a significant influence of Work Discipline on Employee Performance. To clarify, the measured employee performance indicators include work quality, work quantity, punctuality, initiative, cooperation, adaptability, and self-development.

**Table 8. Average Scores of Employee Performance**

Employee Performance Indicators	Mean Score	Category
Quality of work	3.89	Good
Work quantity	3.85	Good
Timeliness	3.92	Good
Initiative	3.78	Fairly Good
Cooperation	4.01	Good
Adaptability	3.80	Fairly Good
Self-development	3.75	Fairly Good

Based on Table 8, the indicator with the highest score is cooperation (4.01). This shows that TPP has succeeded in encouraging employees to contribute to teamwork, especially in public services that require cross-sectional coordination. Employees feel motivated to maintain team harmony because performance evaluations are carried out not only individually but also through the achievements of work units. Indicators of punctuality (3.92) and work quality (3.89) also show good results. This indicates that TPP encourages

employees to focus more on completing work on time and according to minimum quality standards. This is relevant to the report of LAKIP Singkut District, which shows an increase in the number of public services completed on time after the implementation of the TPP. However, the indicators of initiative (3.78), adaptation (3.80), and self-development (3.75) received the lowest scores. This condition indicates that TPP does not sufficiently encourage employees to develop their personal capacity. They focus more on fulfilling formal targets that are directly related to the disbursement of the TPP. These findings support the view of Mangkunegara (2020) that employee performance is not only influenced by financial incentives, but also intrinsic motivational factors, professional commitment, and learning opportunities facilitated by organizations. Thus, it can be said that TPP is more effective in improving routine and measurable performance aspects, such as punctuality and basic quality of work, but less effective in encouraging innovation, creativity, and employee self-development.

#### 4.1.3. Simultaneous Effects of TPP

Simultaneously, the test results showed that TPP had a significant effect on work discipline and employee performance, with a contribution of 33 percent. This means that one-third of the variation in changes in employee discipline and performance can be explained by TPP policies, while the other two-thirds are influenced by other factors outside of this study.

**Table 9. Multivariate Regression Analysis of TPP (X) Provision on Work Discipline (Y1) and Employee Performance (Y2)**

Multivariate Tests						
Effect	Test Statistic	Value	F	Hypothesis df	Error df	Sig.
X	Pillai's Trace	1.379	3.332	32.000	48.000	.000
	Wilks' Lambda	.080	3.660 <sup>b</sup>	32.000	46.000	
	Hotelling's Trace	5.809	3.994	32.000	44.000	
	Roy's Largest Root	4.538	6.807 <sup>c</sup>	16.000	24.000	
a. Design: Intercept + X						
b. Exact statistic						
c. The statistic represents an upper bound on F that provides a lower bound for the significance level						

From the above results, it can be seen that the significance value on the Wilks' Lambda test is 0.000, which means it is smaller than 0.05. Therefore, it can be concluded that the provision of TPP has a simultaneous effect on work discipline and employee performance. This finding is important because it emphasizes that although the TPP is one of the effective policy instruments, improving the discipline and performance of civil servants still requires other factors. Strong leadership, a healthy organizational culture, and a consistent supervisory system remain the dominant factors that cannot be replaced by financial incentives alone.

## 4.2. Discussion

### 4.2.1. Discussion of the Effects of TPP on Work Discipline and Employee Performance

Based on the regression results presented above, the following section discusses the implications of these findings in relation to existing theories and previous studies. The results of the study show that Additional Employee Income (TPP) has a significant influence on work discipline, with a contribution of 69.3 percent. This figure shows that almost seven out of ten changes in employee discipline behavior in the Singkut District can be explained by the existence of TPP. This phenomenon can be interpreted as a financial incentive to be a strong enough incentive for employees to be present on time, obey rules, and comply with applicable rules. With the financial consequences inherent in disciplinary behavior, employees tend to be more careful in managing their attendance and work attitudes. Meanwhile, the influence of TPP on employee performance

was recorded at 59.1 percent. These results indicate that more than half of the variation in employee performance can be explained by the existence of TPP. In other words, providing additional income encourages employees to increase productivity, both in terms of quality and quantity of work results. However, the effect on performance is still smaller than the effect on work discipline. This condition shows that the improvement of employee performance is not determined solely by financial compensation, but also by other factors such as leadership, work environment, intrinsic motivation, and adequate support of facilities and infrastructure. The results of the simultaneous test showed that TPP had an effect of 33 percent on work discipline and employee performance at the same time. This percentage is relatively smaller when compared to the results of the partial test. This confirms that while TPP contributes to improved discipline and performance, they are both complex phenomena and are influenced by a variety of other factors. Thus, the TPP can be said to be one of the important determinants, but not the only factor that determines the success of the bureaucracy.

The findings of this study are consistent with Expectancy Theory, which posits that employee motivation is driven by the belief that effort leads to performance and that performance results in valued rewards (Ce et al., 2025; Elamalki et al., 2024). This theoretical framework has been widely applied in empirical studies examining the effects of performance-based incentives on employee motivation and performance in both public and private sector organizations. The theory states that employee motivation arises when there is a clear relationship between effort, performance, and reward. In the context of this study, TPP acts as a financial incentive that strengthens employees' perception that their efforts will be rewarded accordingly. This then encourages improvement of discipline and performance. These findings are also in line with research by Irvana et al. (2022) in the city of Banjarmasin, which shows that TPP is able to encourage increased productivity and quality of public services. However, this study differs from the findings of Musdah et al. (2021), which states that the TPP has more impact on performance than discipline. This difference in results can be explained by local factors in the Singkut District, namely the delay in the disbursement of TPP, which occurs quite often, thus weakening employee motivation to improve performance. Delayed disbursements make employees less motivated to work beyond targets, even though they still try to maintain discipline because attendance and compliance are directly related to TPP evaluations. The findings of this study both align with and diverge from previous research. Consistent with earlier studies, the results confirm that TPP has a positive effect on employee performance. However, in contrast to studies that reported limited or insignificant effects of TPP on work discipline, this research demonstrates that disciplinary outcomes are highly dependent on contextual factors, particularly the timeliness of incentive disbursement and managerial supervision. These differences suggest that variations in institutional settings and implementation practices may explain the inconsistencies observed in previous findings.

The interpretation of the results of this study is that TPP is effective as an extrinsic motivation instrument that is able to encourage a significant improvement in work discipline, but its effect on employee performance is not as great as that of discipline. This shows that employee performance is more complex in nature, because it is also influenced by non-financial factors such as firm leadership, strong organizational culture, consistent monitoring system, and conducive work environment support. Practically, this study implies that the TPP policy is not enough to be seen as an additional income, but must be seen as a governance instrument to strengthen the bureaucracy. The effectiveness of the TPP will depend heavily on the consistency of its implementation, especially regarding the timeliness of disbursement. In addition, the TPP policy needs to be integrated with disciplinary supervision mechanisms and non-financial employee development programs. With the combination of financial and non-financial policies, the goal of improving employee discipline and performance can be achieved more optimally. Previous studies indicate that performance-based incentives can improve employee performance, although their impact on discipline remains inconsistent. Recent studies further demonstrate that the effectiveness of performance-based incentives in the public sector is strongly influenced by governance quality, digital performance monitoring systems, and timely incentive disbursement (Ayu & Sinaulan, 2018; Fatimah et al., 2025).

#### 4.2.2. Contributions and limitations

Despite its contributions, this study has several limitations that should be acknowledged. First, the research was conducted in a single sub-district, which may limit the generalizability of the findings to other regions with different administrative capacities and organizational characteristics. Second, the data were collected using self-reported questionnaires, which may be subject to response bias, as respondents could provide socially desirable answers. To mitigate this potential bias, respondents were assured of anonymity and confidentiality, and the questionnaire was designed using clear and neutral statements. The authors recognize that these limitations provide opportunities for further improvement and refinement. Constructive feedback from reviewers has been carefully considered to enhance the clarity, transparency, and methodological rigor of this study. Future research is encouraged to adopt comparative or longitudinal designs and incorporate additional data sources, such as interviews or administrative records, to strengthen the robustness of the findings.

#### 4.2.3. Practical and Policy Implications

The findings of this study have several important practical implications for local government management. First, the positive effect of Additional Employee Income (TPP) on employee performance indicates that performance-based financial incentives remain a relevant policy instrument. However, the results also suggest that financial incentives alone are insufficient to ensure consistent improvements in work discipline. Therefore, policymakers should complement TPP with non-financial strategies, such as strengthening managerial supervision, improving leadership capacity, and fostering a supportive organizational culture. This finding addresses common critiques regarding the overreliance on financial incentives, which argue that monetary rewards may weaken intrinsic motivation if not supported by effective management practices. In this context, TPP should be viewed as a supporting mechanism rather than a standalone solution. The empirical evidence from this study reinforces this perspective by demonstrating that the effectiveness of TPP is highly dependent on implementation factors, particularly the timeliness of disbursement and supervisory consistency. Furthermore, the results provide empirical support for previous studies that emphasize the conditional effectiveness of incentive-based policies in the public sector. By linking performance outcomes to both financial incentives and administrative practices, this study contributes to a more nuanced understanding of how incentive mechanisms operate in sub-district government institutions. These insights offer practical guidance for policymakers in designing more balanced and sustainable incentive systems that integrate financial and non-financial performance drivers.

## V. Conclusion

Based on the findings of this study on the effect of Additional Employee Income (TPP) on work discipline and employee performance in Singkut District, Sarolangun Regency, it can be concluded that TPP has a positive and statistically significant influence on both variables. The results indicate that TPP contributes substantially to improving employee work discipline, accounting for 69.3% of the observed variation. This finding demonstrates that the provision of financial incentives is effective in encouraging employees to comply with organizational rules, adhere to established procedures, and maintain punctual attendance. Furthermore, TPP is also shown to have a positive and significant effect on employee performance, with a contribution of 59.1%. This suggests that TPP serves as an important motivating factor in enhancing employee productivity and supporting the achievement of work targets. Nevertheless, the results also imply that employee performance is not determined solely by financial incentives, as other internal and external factors continue to play a role. When examined simultaneously, TPP influences both work discipline and employee performance with a contribution of 33%. This finding confirms that while TPP plays a meaningful role in supporting bureaucratic effectiveness, it cannot be regarded as the sole determinant of organizational

success. The effectiveness of TPP as a policy instrument depends largely on the accuracy of its implementation and its integration with other supporting factors.

Overall, the findings indicate that TPP can be categorized as an effective financial incentive for improving employee discipline and performance. However, its impact is closely related to non-financial factors such as leadership quality, supervisory mechanisms, organizational culture, and the work environment. In this context, TPP primarily functions as a driver of extrinsic motivation, which may not be sufficient to ensure optimal performance without adequate institutional and managerial support. The policy implications of this study suggest that local governments should ensure the timely and consistent disbursement of TPP to maintain employee motivation. In addition, the implementation of TPP should be aligned with a more robust disciplinary supervision system and complemented by non-financial initiatives, including capacity-building programs, the strengthening of organizational culture, and participatory leadership practices. Leaders within public organizations are also expected to provide role models and offer non-material recognition to foster intrinsic motivation among employees. Consequently, TPP should not be viewed merely as an additional income scheme, but rather as a strategic governance instrument within broader bureaucratic reform efforts that integrate financial incentives with comprehensive organizational development.

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