

A PLS-SEM ANALYSIS ON THE PROVISION OF ADDITIONAL EMPLOYEE INCOME (TPP) TO INCREASE JOB MOTIVATION AND EMPLOYEE PERFORMANCE

M. Irwan Tahir¹
Ani Martini²
Mohd Nasir Selamat³
Alma'arif⁴
Alberta Nady⁵

^{1,2,4,5}Institut Pemerintahan Dalam Negeri (IPDN)

³Universiti Kebangsaan Malaysia (UKM)

Correspondence E-mail: irwan.tahir@pps.ipdn.ac.id

Submitted: 29 August 2023, Reviewed: 29 December 2023 Published: 30 December 2023

ABSTRACT

Additional Employee Income (TPP) is an incentive given to employees in addition to their regular pay that depends on their performance for a specific time. Increasing employee income significantly impacts how well they perform, which is expected to increase their motivation when providing services to organizations or communities. It can also improve the welfare of civil servants working for the regional government, Dharmasraya Regency. Path analysis was used in this study method's quantitative analysis. TPP is the independent variable in this study, motivation is the intervening variable, and performance is the dependent variable. This research used a Likert scale with a measurement range of 1 to 5. Online surveys are used for data collection, and SEM is used for analysis with SmartPLS 3.0 software tools. Respondents are employees of the Regional Government of Dharmasraya Regency, and the study's stratified random selection approach yielded 379 respondents as samples. Validity tests, reliability tests, and hypothesis tests comprise data analysis phases. The findings indicated that offering TPP significantly impacts employee performance, as does job motivation, and that TPP itself has a considerable impact on employee performance.

Keywords: Additional Employee Income (TPP); job motivation; employee performance; PLS-SEM

BACKGROUND

Regional autonomy guarantees that each region has the same opportunity to develop based on the available potential in the form of natural resources and human resources. Regional autonomy as a form of decentralization in government policy aims to bring the government closer to serving the community (Guntoro, 2021). As a concrete legal basis, the government stipulates Law Number 23 of 2014 concerning Regional Government, which regulates the implementation of government affairs in each region following Article 1 Paragraph

(2) with the principle of regional autonomy and the task of assisting local governments along with all regional apparatuses and the DPRD has the authority to manage their regions by the interests of their regional goals. As a form of implementation of Law Number 23 of 2014, Dharmasraya Regency stipulated Dharmasraya Regency Regional Regulation Number 6 of 2016 concerning the Establishment and Arrangement of Regional Apparatus of Dharmasraya Regency to divide duties and responsibilities to manage its autonomous region.

An organization needs to manage what it has listed with human resource management that illustrates that the need for high quality will continue to be great. The ability of each human resource contained in an organization must be utilized so that it can share maximum work results.

The achievement of an organization's goals depends not only on

modern equipment, complete facilities, and infrastructure but also on the humans who do the work. The performance of its employees dramatically influences the success of an organization. The table below will explain the recapitulation of civil servants based on the type of position in Dharmasraya Regency in 2022.

Table 1. Recapitulation of Civil Servants by Type of Position in 2022

<i>Position Type</i>	<i>Sum</i>	<i>%</i>
High Leadership	25	0,75
Administrator	119	3,55
Supervisor	143	4,27
Functional Specific	2634	78,6
Executive	430	12,83
Total	3351	100

Source: Sub Division of General Affairs and Personnel BKPSDM Dharmasraya Regency (2022)

Human resources are significant to be developed in achieving organizational goals. This is done to answer the challenges of the times that always require high-quality human resources. Human resources that are qualified and able to meet work demands are increasingly needed. With the existence of this one factor, the achievement of organizational goals will be improved. Given this, organizational management must empower their human resources to achieve discipline and high performance (Untari, 2018).

Performance is the responsibility of everyone who works in an institution or an organization. Good performance results from maximum work that matches organizational standards and supports achieving organizational goals. Improving employee performance will bring progress for institutions

(organizations) to survive in abnormal competition (Najoan et al., 2018).

In achieving maximum performance improvement in the government environment, the Ministry of State Apparatus Empowerment and Bureaucratic Reform issued Ministerial Regulation No. 63 of 2011 concerning Guidelines for Structuring the Civil Servant Performance Allowance System and Minister of Home Affairs Decree No. 900-4700 concerning Procedures for Approval of the Minister of Home Affairs on Additional Income of State Civil Apparatus Employees within Local Governments, where the amount of performance allowances for civil servants must pay attention to aspects that have been regulated, in other words, the provision of allowances is based on the performance of their employees. Performance allowances take into account employee performance achievements

assessed in one year. Based on Government Regulation Number 30 of 2019 concerning Civil Service Performance Appraisal, employee performance appraisal consists of two elements: Employee Performance Target (SKP) and Employee Behavior. The existence of performance achievement targets according to work targets in the SKP made by civil servants is expected to create civil servants who perform well, are motivated, and have good behavior in terms of service, integrity, commitment, discipline, cooperation, and leadership (Hanifah, 2017).

Motivation is only given to subordinates or followers. The matter is how to encourage subordinates to want to work hard by giving them all the abilities and skills they have to realize company goals. To improve the effectiveness and efficiency of state organizing institutions in regional development and significantly improve employee work efficiency, the company needs to motivate employees to work well and optimally, one of which is providing additional income for civil servants. It can increase employee morale and help them carry out their duties and responsibilities properly, quickly, and precisely. Additional employee income is one of the external factors that affect employee efforts to improve their performance and is one of the activities that aim to provide adequate rewards or rewards for performance or completion of work (Najoran et al., 2018).

The provision of compensation, including salaries and benefits for civil servants in Indonesia, is based on Law Number 5 of 2014 concerning the State

Civil Apparatus, which obliges the government to pay civil servants a fair, decent salary and ensure the welfare of civil servants. The salary element received by civil servants only includes 3 (three) types: salary, performance allowance, and expensive allowance. Salary is basic compensation in the form of honorarium following the workload, position responsibilities, and job risks stipulated by laws and regulations. Performance allowances are paid when performance is achieved. At the same time, expensive allowances are paid according to the price index applicable in each region. Allowances provided to civil servants in Indonesia must be based on laws and regulations so that interests are apparent and on target (Dalanggo, 2017).

The provision of additional employee income dramatically impacts the success of employee performance, which is expected to increase motivation for employee performance (Tristiadi, 2018). Providing services to agencies and communities can also improve the welfare of civil servants within the Regional Government. In this regard, the Dharmastraya Regency Government is responsible for providing additional employee income following the region's capabilities. The Dharmastraya Regency Government has issued Regent Regulation Number 1 of 2021 concerning Additional Income for State Civil Apparatus Employees within the Dharmastraya Regency Government.

However, even though the Dharmastraya Regency Government has issued a policy of granting TPP to civil servants working within the Dharmastraya

Vol.9, No.2, 2023
Doi: 10.24198/cosmogov.v9i2.49665
<http://jurnal.unpad.ac.id/cosmogov/index>

Regency Government since 20211, it turns out that the level of employee motivation and performance is still low. This can be seen from the level of

employee attendance as a form of low discipline that affects motivation as well as performance (Santoso, 2012), as shown in Table 2.

Table 2. Recapitulation of Civil Servant Attendance within the Government of Dharmasraya Regency Without Information (TK) in 2022

Regional Devices	Moon							Total
	Jan	Feb	Mar	Apr	May	June	July	
Education Office	7	-	1	9	-	2	-	19
Communication and Information Agency	12	19	10	35	36	35	37	184
Library and Archives Office	6	11	17	14	6	12	-	66
Department of Community and Village Empowerment	-	-	-	-	1	6	-	7
Department of Culture, Tourism, Youth and Sports	-	-	-	-	-	1	-	1
Department of Transportation	-	6	25	29	21	24	24	129
Department of Food and Fisheries	35	28	15	15	5	9	7	114
Civil Service Police Unit and Fire Department	31	21	31	22	7	16	39	167
Koto Baru District	2	-	-	9	14	21	21	67
Pulau Punjung District	-	-	-	-	14	5	-	10
Asam Jujuhan District	11	10	12	13	14	12	-	68
Timpeh District	4	4	4	3	14	10	32	64

Source: BKPSDM Personnel Subdivision Dharmasraya Regency (2022)

It can be seen in the recapitulation of the attendance above it was found that many civil servants within the local government of Dharmasraya Regency did not enter the office in 7 (seven) months in 2022. This shows that employees still need more motivation and performance within the Dharmasraya Regency Government.

Employee Performance

Performance Management is about how to organize a job to be successful (Wibowo, 2014). According to Sedarmayanti (2018), Performance appraisal is a systematic discussion of key concepts and issues related to individual and group work. Work is based on the level of success in completing tasks as well as the ability to achieve predetermined goals. Likewise, government performance is an achievement with a measurement in the

form of how much success there is in providing services to the community as users (Andriyansah et al., 2022).

Wibowo's opinion (2016) stated that performance measurement is an estimate of implementation that must be carried out to see whether during execution there are deviations from actions that are not completed, whether the execution can be carried out with a predetermined schedule, or regardless of whether the side effects of the appearance that has been done are following their structure.

Heri & Andayani (2021) mentioned 4 (four) characteristics that can be used as a "benchmark" in performance analysis:

1. Quality, in particular, error thresholds, damage, and precision
2. The quantity or amount of work completed.

3. The use of time at work, such as absenteeism, lateness, and effective or quality working hours.

4. Work collaboratively with others.

Of the 4 (four) four dimensions of work listed above, there are 2 (two) things related to the quality of output or results, such as the quantity of output, and two things related to individual performance, such as time spent working (including punctuality and discipline) and teamwork. Of the four dimensions, it does decrease productivity at the individual level. Employee performance itself is nothing but individual performance, which is a combination of three functional factors, namely the ability, temperament, and interests of a worker; clarity and acceptance of his role as a worker; and the level of work motivation (Rismayadi, 2022).

Work Motivation

Motivation is raising performance standards to meet specific organizational objectives approved by that performance capacity to meet individual needs. Motivation catalyzes actors to push past target goals with minimal commitment until they are achieved (Sedarmayanti, 2018).

According to Terry in Sedarmayanti (2018), Motivation is a thought process in everyone who takes action. Richard M. Steers revealed that motivation is a person's ability to change his behaviour in the face of challenges in his professional life. This is more a feeling of willingness to work to achieve work goals than a feeling of pleasure directly

related to the results of various jobs because it will be a matter of satisfaction.

To influence employee support for organizational change that the organization is working on, needed work motivation is an essential factor often overlooked by organizational leaders, informally and formally (Vithessonthi & Schwaninger, 2008). Meanwhile, work motivation, as explained by Derry et al. (2005), *"Job motivation is related to a variety of work-related attitudes and outcomes"* (Busro, 2019).

According to (Hasibuan, 2012)) motivating oneself to work is a bad, dangerous, and humane thing to do (*direction of behaviour*), so one wants to work hard / level of effort (*level of effort*) and enthusiasm to achieve the best results. The benchmarks used to determine a worker's motivation for his work are as follows:

1. Decent salary
2. Opportunity to advance
3. Recognition as an individual
4. Good workplace
5. Recognition of achievements.

From the explanation stated above, a person's motivation to work is a critical factor in encouraging them to perform the desired actions and behaviours following the goals they have set before.

Compensation

Compensation is what an employee gets as a form of reward or reward for the work he has given. Compensation is available in any form, for example, in terms of currency and materials, as well as public facilities and

forms of career opportunities. According to Kadrisman (2014), the objectives of compensation are:

1. The economy of human needs. The purpose of an heir receiving compensation in wages, salaries, or other forms of payment is to meet his daily needs, or in other terms, his economic needs. Indications of a lack of "economic security" for individuals and their circle of friends and family indicate a lack of will to live.
2. Increase worker productivity. The increase in compensation will encourage employees to work productively.
3. They are destroying an organization or business. The more organizations start offering high compensation, the clearer it becomes how successful those organizations are because it only becomes possible when the size of the organization or business using high compensation grows.
4. They are fostering balance and expertise. This means that compensation payments must be linked to the task requirements of each job so that there is a clear separation between inputs (conditions) and outputs.

One form of compensation for employees is Additional Employee Income (TPP), an allowance provided in the form of additional income based on employee performance results for one month and salaries reassessed with salt by applicable laws and regulations (Aziz, 2020).

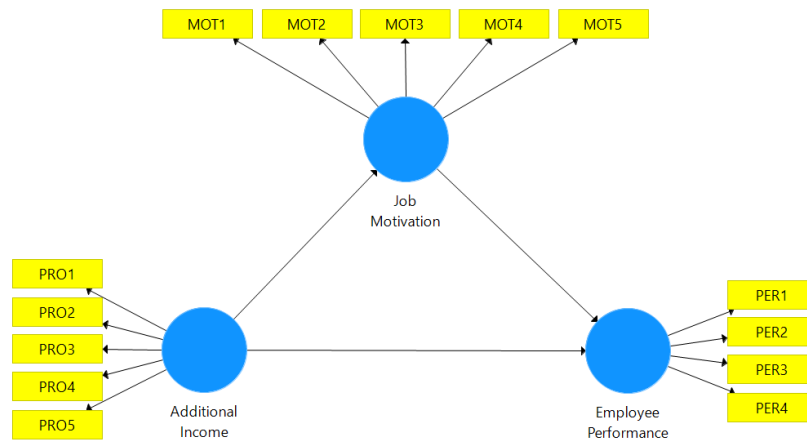
The objectives of providing additional income, according to Kadrisman (2014), are:

1. Improve employee morale
2. motivating employees
3. Increase job satisfaction
4. Binding new employees
5. Reduce employee turn-over
6. Keeping unions from intervening
7. Use compensation better
8. Improve employee safety
9. Maintaining a profitable position
10. Improve the company's image among employees.

Then, in another part, Mangkunegara (2013: 90) states that success indicators in the implementation of compensation include:

1. It can calculate additional income itself.
2. Additional employee income can increase output and efficiency.
3. Payment is made according to the specified time limit.
4. There is a clear establishment of work standards.
5. The provision of additional income should encourage employees to work harder.

Thus, it can be understood that compensation improves material conditions; quality compensation can also calm employees' minds so they can work more optimally and have initiative. Conversely, improper compensation will reduce the motivation of employees to work, which will decrease their performance.

Figure 1. Research Model.

METHOD

This study will examine independent variables through intervening variables and produce dependent variables, namely additional employee income variables (TPP) as independent variables (*X*), *work motivation variables as intervening variables (Y)*, and *employee performance variables as dependent variables (Z)*. The population in this study is civil servants in the Local Government of Dharmasraya Regency, which amounted to 3,351 people. Furthermore, based on the Slovin formula, with a confidence level of 95% and an error rate of 5%, a sample of 397 employees was obtained.

The research instrument used is a questionnaire, which helps explore information about the effect of Employee Supplementary Income (TPP) on work motivation and its implications on employee performance in the Regional Government of Dharmasraya Regency. The scale used to determine the effect of additional employee income on work motivation and its implications on

employee performance is the Likert Scale consisting of strongly agree, agree, no opinion, disagree, and strongly disagree, which is given the highest score of 5 and the lowest 1.

Data analysis techniques use variable calculations based on operational definitions of variables. After that, carry out validity tests, reliability tests, descriptive statistical analysis, and inferential statistical analysis with partial least squares (PLS), namely Outer Model Evaluation (convergent validity and composite reliability), Inner Model evaluation (R-square analysis, prediction relevance test, causality test with path coefficient estimation). Test the validity of correlation values above 0.70 indicators are considered valid. However, at the development stage of the study, the loading scale of 0.50 to 0.60 is still acceptable. The reliability test in this study uses internal consistency reliability measurement techniques by calculating two things, namely composite reliability and Cronbach alpha. If the reliability value of the composite and Cronbach alpha is

Vol.9, No.2, 2023
Doi: 10.24198/cosmogov.v9i2.49665
<http://jurnal.unpad.ac.id/cosmogov/index>

above 0.70, the construct is declared reliable.

RESULT AND DISCUSSION

Characteristics of Respondents

The research hypothesis was tested by data collected through a survey of Civil Servants within the Dharmasraya Regency Government, as many as 379 respondents, or as many as 11.31% of the population, calculated by the Slovin formula. Then, a sampling was carried out using the stratified random sampling method obtained. The characteristics of respondents were divided based on the type of position, namely the High Leadership Position, with as many as three respondents or 0.75%. The position of Administrator, as many as 13 respondents or 3.55%; the position of

Supervisor, as many as 16 respondents or 13.72%; certain Functional Positions, as many as 298 respondents or 78.76%; and the position of Executive, as many as 49 respondents or 12.83%.

Test Validity and Reliability

Outer-model *analysis* checks whether the measurement indicators used are valid and reliable. The results of *this research outer-model analysis* are shown in Figure 2, where the outer-model has been proven to have excellent reliability and validity. The convergent value measures the magnitude of the loading factor for each construct where the load factor is above 0.70 as a validity requirement. The results showed that all indicator values had met the requirements, which was > 0.70 .

Figure 2. Validity Test

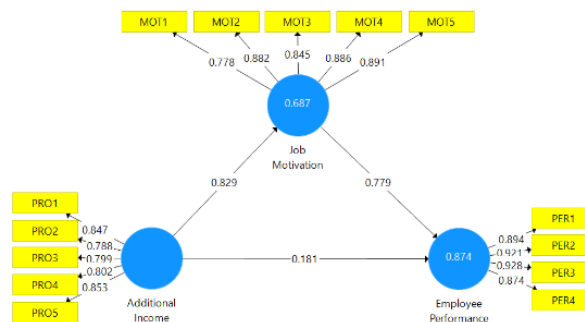


Table 3 shows that all Cronbach alpha, composite reliability, and rho-A values are well above the 0.70 threshold (Hair et al., 2019). These results signify that the construction is reliable and well done. Discriminant validity can be evaluated by looking at the AVE score,

where each construct value must be above 0.50 to indicate convergent validity (Hair et al., 2019). The calculation results show that all AVE scores have acceptable values above 0.50, so the validity of the discriminant is good.

Table 3. Construct Validity and Reliability

	Cronbach's Alpha	rho-A	Composite Reliability	Average Variance Extracted (AVE)
TPP	0,877	0,880	0,910	0,670
Employee Performance	0,926	0,927	0,947	0,818
Job motivation	0,909	0,913	0,933	0,735

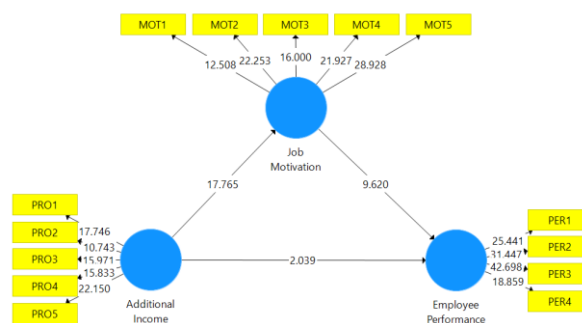
Source: Processed by researchers, 2023.

Test the hypothesis

Hypothesis testing in this study was carried out by looking at t-statistical values and p-values. The research hypothesis can be declared acceptable if the t-static value for the significance level is 5% if the value is >1.96 . Figure 3 shows that the granting of TPP significantly affects work motivation because the t-statistic value of 17.765 is >1.96 . The effect of TPP on employee performance has a t-statistical value of 2,039, which

also shows a significant value—likewise, the effect of work motivation on employee performance where the t-statistic value is 9,620.

In addition, based on the calculation results in Table 4, it can be seen that the provision of TPP also has a positive and significant effect on employee performance indirectly with a t-statistical value of 8.402, which is >1.96 , with a total path coefficient value of 0.827.

Figure 3. Hypothesis Test**Table 4.** The Path Analysis Hypothesis Test Results

Hypothesis	p-value	Direct		Indirect		Total	
		Path Coefficient	T-statistic	Path Coefficient	T-statistic	Path Coefficient	T-statistic
Additional Income on Employee Performance	0,000	0,181	17,765	0,646	8,402	0,827	16,508
Additional income on job motivation	0,000	0,829	2,039	-	-	0,829	17,765
Job motivation on employee performance	0,000	0,779	9,620	-	-	0,779	9,620

Source: Processed by author (2023)

Discussion of the results of research on the effect of additional employee income on work motivation and its implications on the performance of civil servants in the Regional Government of Dharmasraya Regency can be explained as follows:

The Effect of Additional Employee Income on Work Motivation

Based on the analysis above, the additional variable of employee income positively and significantly affects work motivation. This means that the higher the additional employee income, the employee's work motivation will increase; otherwise, if the additional employee income is low, employee motivation will decrease. The results of this analysis accept the hypothesis that additional income affects employee motivation.

This is in line with research conducted by Ulfha (2018), which explains that performance benefits have a positive and significant effect on employee work motivation. Thus, providing additional income is expected to improve employee welfare, increasing their work motivation. Providing additional income is considered a form of reward or compensation for employee performance, which can encourage them to work harder and achieve better results.

The Effect of Additional Employee Income on Performance

Based on the analysis above, the additional variable of employee income positively and significantly affects performance. This means that the higher the additional employee income, the employee's performance will increase;

otherwise, if the additional employee income is turned down, the employee's performance will decrease. The results of this analysis accept the hypothesis that additional income affects employee performance.

This aligns with research conducted by Naifah et al. (2022) and Najuan et al. (2018), which explains that benefits significantly affect employee performance. Additional employee income also contains a professional relationship where one of the main objectives of employees working is to get rewards to meet various needs. At the same time, on the local government side, they provide additional employee income so that employees can carry out work according to the wishes and expectations of the local government with the main aim of advancing the course of excellent government.

Hasibuan (2012) said that the purpose of compensation is, among others, for employee job satisfaction, which will later maintain the stability of the employees themselves so that they can reduce turn-over rates. Here, it can be seen that by providing additional employee income that is more feasible and accepted by employees because it follows the energy and abilities expended and appreciates the hard work of employees, employees will be more professional by working earnestly and making various efforts to achieve better work results so that their performance can be further improved. Better performance will undoubtedly advance the course of excellent government.

The Effect of Work Motivation on Performance

Based on the analysis above, the additional variable of employee income positively and significantly affects performance. This means that the higher the additional employee income, the employee's performance will increase; otherwise, if the additional employee income is turned down, the employee's performance will decrease. The results of this analysis accept the hypothesis that additional income affects employee performance.

This aligns with research conducted by Juniari et al. (2015) but is inversely proportional to the results conducted by Fransiska and Tupti (2020). This also means that motivation positively and significantly influences employee performance. Thus, increasing work motivation is very influential in improving employee performance. With work motivation, employees will work harder and create good performance. The stronger the motivation or encouragement the leader gives employees, the more maximum performance is produced by the employees.

The Effect of Additional Employee Income on Performance with Work Motivation as an Intervening Variable

It is known that the direct influence given by TPP on employee performance is 0.181. Meanwhile, the indirect effect of TPP through work motivation on employee performance is 0.646. So, the total influence on employee performance is direct and indirect, namely $0.181 + 0.646 = 0.827$. The results of the analysis above show that additional employee income affects the performance of civil servants through work motivation, which the value of indirect

influence can prove through work motivation, which is greater than the direct influence on performance. This is in line with research conducted by (Dito, 2010), which states that motivation variables can be intervening variables because the calculation of standardized coefficients for the indirect effect of compensation on performance through work motivation is greater than the direct influence of compensation on performance. This shows that satisfaction with compensation in the form of salaries, bonus benefits, and various adequate facilities will foster high motivation at work because employees feel valued and supported. High motivation makes employees more focused and attentive to efforts to achieve reasonable work results, and according to organizational expectations, this fosters better employee performance.

CONCLUSION

This study concludes that employee motivation has a significant effect on employee performance, and TPP has a significant effect on employee motivation. The novelty of this study is that it creates a model of the relationship between employee performance, employee motivation, and TPP that did not exist in previous studies. The theoretical implications of this study reinforce previous theories that employee performance is influenced by employee motivation and TPP granting, which supports the theory and results of previous research that employee motivation and TPP provision will encourage employee performance improvement. The practical implication of this research is to improve employee performance, so the local

Vol.9, No.2, 2023
Doi: 10.24198/cosmogov.v9i2.49665
<http://jurnal.unpad.ac.id/cosmogov/index>

government of Dharmasraya Regency must encourage increased employee motivation by providing decent and fair TPP. For further research, it is necessary to analyze other variables not discussed in this study. There are some limitations of the study. First, this study only used ordinal data based on respondents' opinions, not ratio data from measurable variables. Future research should use more measurable ratio data to obtain more objective research results.

REFERENCES

- Andriyansah, A., Rulinawaty, R., & Zainudin, A. (2022). The Encouragement of Ergo-Iconic Service Values Toward Agile Government To Improve the Government Service Performance. *CosmoGov*, 8(1), 1. <https://doi.org/10.24198/cosmogov.v8i1.30495>
- Aziz, R. A. (2020). *Pengaruh Pemberian Tambahan Penghasilan Pegawai (TPP) dan Kemampuan Kerja Terhadap Kinerja Pegawai di Dinas Pertanian, Ketahanan Pangan dan Perikanan Kabupaten Ponorogo*. Aziz, Rayhan Arfa.
- Busro, M. (2019). *Teori-teori Manajemen Sumber daya Manusia*. Prenada Media Group.
- Dalango, I. U. (2017). *Pengaruh Tunjangan Kinerja Daerah (TKD) Terhadap Kinerja Pegawai (Studi kasus pada Sekretariat Daerah Provinsi Gorontalo)*. hal.4.
- Dito, A. H. (2010). Pengaruh Kompensasi terhadap Kinerja Karyawan PT. Slamet Langgeng Purbalingga dengan Motivasi Kerja sebagai variabel intervening. *Jurnal Fakultas Ekonomi Universitas Diponegoro*, 41–42, 67–69.
- Fransiska, Y., & Tupti, Z. (2020). Pengaruh Komunikasi, Beban Kerja dan Motivasi Kerja Terhadap Kinerja Pegawai pada Dinas Kependudukan dan Pencatatan Sipil Kabupaten Labuhan Batu Utara. *Jurnal. Universitas Muhammadiyah Sumatera Utara Medan*. Vol 3, No 2. ISSN 2623-2634. 2020. *Universitas Muhammadiyah Sumatera Utara Medan*, 3(September), 224–234.
- Guntoro, M. (2021). Desentralisasi dan otonomi daerah. *Jurnal.Untagcirebon.Ac.Id*, hal.1-9.
- Hanifah, Y. (2017). Pengaruh Tunjangan Kinerja Terhadap Motivasi Kerja, Disiplin Kerja Dan Kinerja Pegawai Balai Pengelolaan Daerah Aliran Sungai Di Jawa Timur. *Bisma*, 11(2), 187. <https://doi.org/10.19184/bisma.v11i2.6313>
- Hasibuan, M. S. P. (2012). *Manajemen Sumber Daya Manusia*. PT.Bumi Aksara.
- Heri dan Andayani, F. (2021). Pengaruh Kompetensi Terhadap Kinerja Pegawai Pada Bidang Kepemudaan Dinas Pemuda Dan Olahraga Kota Bandung. *Neo Politea*, 1(2), 17–34. <https://doi.org/10.53675/neopolitea.v1i2.105>
- Juniari, N. K. E., Riana, I. G., & Subudi, M. (2015). Pengaruh Motivasi Terhadap Kepuasan Kerja Dan Kinerja Pegawai Negeri Sipil (PNS) Di Sekolah Tinggi Pariwisata Nusa Dua Bali. *E-Jurnal Ekonomi Dan Bisnis Universitas Udayana*, 4(11), 823–840.

Vol.9, No.2, 2023
 Doi: 10.24198/cosmogov.v9i2.49665
<http://jurnal.unpad.ac.id/cosmogov/index>

- Kadrisman, M. (2014). *Manajemen Kompensasi*. Rajawali Pers.
- Mangkunegara, A. A. A. P. (2015). *Manajemen Sumber Daya Manusia Perusahaan*. Remaja Rosda Karya.
- Naifah, M., Pakihi, M., Setiawati, B., Parawu, H. E., Negara, I. A., Makassar, U. M., Negara, I. A., Makassar, U. M., Negara, I. A., & Makassar, U. M. (2022). Pengaruh Tambahan Penghasilan Pegawai (TPP) Terhadap Kinerja Pegawai Di Dinas Pendidikan Dan Kebudayaan Kabupaten Jeneponto. *journal.unismuh.ac.id*, 3(1), 204–215.
- Najoan, J. F., Pangemanan, L. R. J., & Tangkere, E. G. (2018). Pengaruh Tunjangan Kinerja Terhadap Kinerja Pegawai Pada Dinas Pertanian Kabupaten Minahasa. *Agri-Sosioekonomi*, 14(1), hal.11. <https://doi.org/10.35791/agrsossek.14.1.2018.18888>
- Rismayadi, B. (2022). The Influence of Work Environment, Transformational Leadership, and Organizational Culture on Job Satisfaction and Implications for Employee Performance. *Sosiohumaniora*, 24(2), 168. <https://doi.org/10.24198/sosiohumaniora.v24i2.36248>
- Santoso, Y. E. (2012). *Pengaruh Motivasi dan Kehadiran Kerja Terhadap Kinerja Karyawan pada Bagian Logistic PT. Coca-Cola Indonesia*. UniversitasKatholik Soegijapranata.
- Sedarmayanti. (2018). *Manajemen Sumber Daya Manusia*. PT Refika Aditama.
- Tristiadi, S. (2018). Pengaruh Tambahan Penghasilan Pegawai (TPP) Terhadap Kinerja Pegawai Pada Bagian Pembangunan Sekretariat Daerah Kabupaten Berau. *Program Pascasarjana Universitas Terbuka Jakarta*, 1–109. <http://repository.ut.ac.id/7575/1/43066.pdf>
- Ulfha, S. M. (2018). *Pengaruh Tunjangan Kinerja Terhadap Motivasi Kerja Pegawai (Studi Kasus Pada Pegawai Kantor Balai Pemantapan Kawasan Hutan Wilayah I Medan)*. Universitas Islam Negeri Sumatera Utara.
- Untari, D. (2018). Pengaruh Displin Kerja Terhadap Kinerja Pegawai Pada PT. KIE Indonesia. *Cano Ekonomos*, 7(1), 1–15.
- Wibowo. (2014). *Manajemen Kinerja*. In *PT.RajaGrafindo Persada*.