

The Effect of the Employee Income Supplement (Tpp) and Work Effectiveness on Employee Performance within the Regional Secretariat of Oku Regency

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Abstract: This study aims to analyze the influence of Employee Income Allowance (TPP) and Work Effectiveness on Employee Performance among Civil Servants (ASN) within the OKU Regency Regional Secretariat. The research method used is quantitative descriptive with a statistical approach to describe the relationship between variables. The research population consisted of 141 employees, with a sample of 59 respondents determined using probability sampling through simple random sampling based on the Slovin formula with a 10% margin of error. Data collection was conducted via a questionnaire using a 1–5 Likert scale, supported by observation and documentation. Validity and reliability tests indicated that all research instruments were suitable for use. Data analysis was performed using multiple linear regression with the aid of SPSS version 26 software, following classical assumption tests that included tests for normality, multicollinearity, and heteroscedasticity. The results of the study indicate that, individually, TPP and Work Effectiveness have a significant effect on Employee Performance. Simultaneously, these two independent variables also have a significant influence on the dependent variable. The coefficient of determination indicates that TPP and Work Effectiveness can explain most of the variation in Employee Performance. Thus, improving welfare through TPP and optimizing work effectiveness can be important factors in enhancing civil servant performance.

Keywords: Employee Bonus; Employee Performance; Multiple Linear Regression; Work Effectiveness.

1. Introduction

In the context of dynamic local government, demands for accountability and performance from the civil service are becoming increasingly prominent. The Regional Secretariat of Ogan Komering Ulu (OKU) Regency, as the spearhead of coordination in the administration of local government, faces the challenge of continuously enhancing its institutional capacity. Following the implementation of various bureaucratic reform policies and efforts to realize national aspirations, the Civil Service (ASN) shoulders a strategic role manifested through three primary mandates: public service, governance, and accelerating development. First, the public service mandate is fulfilled by providing access to various forms of services, including public goods, specific services, and administrative services that are the right of the public. Second, the governance mandate is carried out as part of the universal exercise of governmental functions, encompassing institutional optimization, human resource management (civil service administration), and the structuring of systems and administrative procedures to ensure effective governance.

Meanwhile, specific development tasks are carried out through two complementary approaches. On one hand, national character development (cultural and political development) is strengthened, and on the other hand, development in the economic and social

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sectors (economic and social development) is promoted. All these development efforts are ultimately directed toward a single primary goal: the realization of equitable improvements in the people's welfare and prosperity (Suradi, 2012). To fulfill these three multidimensional tasks, a trilogy of competencies is required of every civil servant: capabilities demonstrated through work effectiveness, motivation fostered by the provision of Additional Income Allowances, and high-performing work. In essence, civil servants who possess specific competencies or expertise in their fields are valuable assets and can serve as the vanguard in facilitating the achievement of organizational goals. It is these superior capabilities that form the foundation for work performance, making them productive employees who make significant contributions; this is because individuals with high levels of competence tend to complete their work tasks well, quickly, and accurately. (Robbins, 2006).

The performance of civil servants is a crucial factor in determining the success of regional development. High performance is reflected not only in the timely completion of tasks but also in the quality of work, commitment, and discipline demonstrated by each individual employee. In an effort to boost this performance, the government introduced the Employee Additional Income (TPP) policy. Conceptually, TPP functions as an extrinsic motivational tool that is expected to spur the work ethic and loyalty of civil servants. The provision of TPP for civil servants is regulated in the Minister of Home Affairs Decree Number 900-4700 of 2020 as follows:

The criteria for granting allowances or compensation can be examined from several key aspects. First, based on workload, which refers to the scope of tasks and responsibilities that an employee must fulfill in performing their job. The greater the workload, the greater the consideration for granting allowances. Second, based on work performance, namely an assessment of work results, target achievement, discipline, and the employee's contribution to the organization. Employees with high performance generally receive awards or additional income as a form of appreciation. Third, based on the duty station, which refers to the location or region where the employee is assigned to work. Employees stationed in remote areas, border regions, or areas with specific levels of difficulty usually receive additional allowances. Fourth, based on working conditions, namely the situation and work environment faced by employees in carrying out their duties. Working conditions involving high risk, high levels of stress, or an uncomfortable environment are taken into consideration when granting allowances. Fifth, based on the scarcity of the profession, namely the level of availability of professionals in a particular field. Professions requiring specialized skills and with a limited workforce generally receive higher compensation. Sixth, based on other objective considerations, namely additional factors that can be justified rationally and fairly in accordance with the needs of the organization, government policies, or the characteristics of a particular job.

In addition to these criteria, the amount of the TPP is also regulated in Ministry of Home Affairs Regulation No. 14 of 2023. The TPP allowance is intended to boost employee motivation, ultimately leading to improved performance. However, in practice, issues often arise when the distribution of the TPP is perceived as unfair or lacking transparency, or when the amount of the TPP is no longer viewed as a significant incentive relative to the demands of the workload. A recent study by Andi Arnisa (2023) found that without an objective performance appraisal system, TPP risks becoming merely a routine allowance that fails to provide meaningful motivational impact.

On the other hand, work effectiveness is another determining factor. Work effectiveness refers to the degree to which an organizational unit or individual succeeds in achieving established goals through an optimal process. This variable encompasses aspects of accuracy in planning, efficiency in resource utilization, coordination among units, and the quality of the output produced. A problem frequently encountered in many government organizations including the OKU Regional Secretariat is low work effectiveness, characterized by convoluted bureaucratic procedures, duplication of tasks, and poor communication. Research by Andiko Sianipar (2025) confirms that the effectiveness of work processes is one of the main obstacles to improving employee performance, as it consumes energy and time that could otherwise be allocated to more substantive tasks. The interaction between TPP and work effectiveness is worth examining. This is because a high TPP may not have the maximum impact if work processes are ineffective. Conversely, highly effective work processes may require financial recognition, such as TPP, to maintain employee consistency and motivation. This phenomenon aligns with the findings of Taghsya (2024), who concluded that remuneration policies and work process reforms must go hand in hand to create synergy in performance improvement.

Several empirical studies examining the relationship between additional income and work effectiveness, such as the one by Irma Sumiaty et al. (2023), indicate that additional income for employees simultaneously influences employee performance at the Population and Civil Registration Office of the South Sulawesi Provincial Government. Additionally, Saiful Akbar et al. (2022) examined the effect of the Employee Additional Income (TPP) on the Job Satisfaction and Motivation of Civil Servants (ASN) at the Tourism, Youth, and Sports Office of Bima City, where the TPP system has a highly significant impact on employee performance; the provision of TPP in the form of bonuses influences job satisfaction and motivates employee performance. This is in line with the study by Martini et al. (2025), which states that, simultaneously, Employee Income Supplements and Competence have a significant influence on Employee Performance at the OKU Regency Tourism and Culture Office. Similarly, Aspian Suute et al. (2024) found that additional income adjustments and work effectiveness have a positive and significant impact on the performance of civil servants in the local government of East Kolaka Regency; in other words, better additional income adjustments and improved work effectiveness will enhance employee performance.

Based on initial observations and preliminary studies, there are indications that employee performance within the OKU Regency Secretariat still has room for improvement. Several reports point to delays in the preparation of planning and reporting documents, as well as levels of initiative and innovation that could be further enhanced. In the implementation of the TPP policy, there is a gap between the policy's objectives and on-the-ground realities. This is evident in employees' levels of discipline regarding attendance and compliance with performance reporting requirements, as the amount of TPP is heavily dependent on meeting these indicators. However, on the other hand, improvements in administrative performance have not been fully accompanied by improvements in the quality of work outcomes and the effectiveness of employees' work processes; this is evident in the fact that some employees tend to focus on meeting formal TPP indicators without accompanying innovation, increased productivity, or improvements in work methods. Work processes in some units remain slow due to layers of bureaucratic procedures, suboptimal division of tasks and responsibilities, and limited use of technology to support

operations. This situation raises fundamental questions about the extent to which the implemented TPP policy is truly perceived as a driver of performance, and how effective the current work processes actually.

Given this research gap, the researcher sought to reconfirm and empirically test the findings of studies examining the influence of Employee Income Supplements (TPP) and Work Effectiveness on employee performance within the OKU Regency Regional Secretariat. The results of this study are expected to provide empirical insights for formulating more targeted policies aimed at developing high-performing, results-oriented employees—not merely an effort to verify causal relationships between variables, but an endeavor to understand the internal dynamics of government organizations. Based on this description, the author is interested in conducting further research and articulating these ideas in a study titled “The Influence of Employee Income Supplement (TPP) and Work Effectiveness on Employee Performance within the OKU Regency Regional Secretariat”.

2. Materials and Methods

This study employs a quantitative descriptive approach aimed at providing a systematic, factual and accurate description of the phenomenon under investigation without manipulating variables. The quantitative approach was chosen because the data collected consists of numerical figures and is analysed using statistical techniques. This study focuses on the influence of Employee Income Supplement (TPP) and Work Effectiveness on Employee Performance. The population in this study consists of all civil servants within the OKU Regency Regional Secretariat, totalling 141 individuals. The sample was determined using probability sampling with the simple random sampling method. The sample size was calculated using the Slovin formula with a 10% margin of error, resulting in 59 respondents as the research sample. Data collection was carried out using a closed questionnaire with a 1–5 Likert scale, supported by observation and documentation. Prior to use, the instrument was tested for validity using Pearson’s product-moment correlation and for reliability using Cronbach’s alpha. The collected data were then analysed using SPSS version 26. Data analysis included tests of classical assumptions (normality, multicollinearity, and heteroscedasticity), multiple linear regression analysis, and hypothesis testing using the t-test (partial) and F-test (simultaneous). In addition, the coefficient of determination (R^2) was used to measure the ability of the independent variables to explain the dependent variable. Using this method, it is hoped that a clear picture of the relationship and influence between the research variables will be obtained.

3. Results and Discussion

3.1. Validity and Reliability Tests

3.1.1. Validity Test

To ensure that the research instrument is capable of measuring what it is intended to measure, a validity test was conducted. The table r value was obtained using the formula df (degrees of freedom) = $n-2$, where n is the number of respondents. Based on this formula, df is calculated as $59-2 = 57$. With $df = 57$ and a significance level of 5%, the table r value is 0.2564, rounded to 0.256. The results of the validity test for the items in the questionnaire are as follows:

Table 1. Validity Test Results

Additional Income for Employees (X1)

No.	Statement	Calculated r	Table r	Comments
1	P1	0,368	0,256	Valid
2	P2	0,293	0,256	Valid
3	P3	0,308	0,256	Valid
4	P4	0,575	0,256	Valid
5	P5	0,528	0,256	Valid
6	P6	0,645	0,256	Valid
7	P7	0,278	0,256	Valid
8	P8	0,355	0,256	Valid
9	P9	0,276	0,256	Valid
10	P10	0,312	0,256	Valid
11	P11	0,378	0,256	Valid
12	P12	0,522	0,256	Valid

Performance (X2)

No.	Statement	Calculated r	Table r	Comments
1	P1	0,418	0,256	Valid
2	P2	0,444	0,256	Valid
3	P3	0,378	0,256	Valid
4	P4	0,408	0,256	Valid
5	P5	0,429	0,256	Valid
6	P6	0,314	0,256	Valid
7	P7	0,346	0,256	Valid
8	P8	0,396	0,256	Valid
9	P9	0,374	0,256	Valid
10	P10	0,345	0,256	Valid

Performance (Y)

No.	Statement	Calculated r	Table r	Comments
1	P1	0,430	0,256	Valid
2	P2	0,338	0,256	Valid
3	P3	0,365	0,256	Valid
4	P4	0,300	0,256	Valid
5	P5	0,305	0,256	Valid
6	P6	0,427	0,256	Valid
7	P7	0,442	0,256	Valid
8	P8	0,427	0,256	Valid
9	P9	0,315	0,256	Valid
10	P10	0,407	0,256	Valid

Table 1 above shows that the calculated r values for all statements under each variable are greater than the critical r value (0.256); it can therefore be concluded that all questionnaire items under the variables ‘Additional Employee Income’ (X1), ‘Work Effectiveness’ (X2) and ‘Performance’ (Y) are valid.

3.1.2. Reliability Test

The results of the reliability test in this study are presented in the following table.

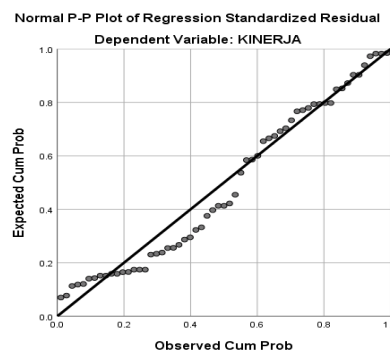
Table 2. Reliability Test Results

No	Variabel	C.A. Value	Note
1	Employee Additional Income (X1)	0,757	> 0.600 (Reliabel)
2	Work Effectiveness (X2)	0,723	> 0.600 (Reliabel)
3	Performance (Y)	0,714	> 0.600 (Reliabel)

Table 2 above shows that the Cronbach’s Alpha values for each variable are greater than 0.600. It can therefore be concluded that the questions for all variables are reliable.

3.2. Data Normality Test

The data normality test in this study utilised a normal P-plot, as shown in the following figure.



Gambar 3. Figure 3. Results of the Normality Test

The standardised residual P-P plot shown above indicates that almost all data points lie close to the diagonal line; this means that the data collected and subsequently fed into the regression model for analysis is normally distributed. It can therefore be concluded that this regression model satisfies the assumption of normality and is suitable for further statistical analysis.

3.3. Multicollinearity Test

The results of the multicollinearity test in this study are shown in the following table: Table 3. Results of the Multicollinearity Test.

Table 3. Results of the Heteroscedasticity Test

No	Variabel	Tolerance	VIF	Notes
1	TPP (X1)	0,615	1,625	Free from multicollinearity
2	Work Efficiency (X2)	0,615	1,625	Free from multicollinearity

Table 3 above shows that the tolerance values for each variable are greater than 0.1. Furthermore, the VIF values for each variable are less than 10. It can therefore be concluded that there is no multicollinearity in this study.

3.4. Test for Heteroscedasticity

The test for heteroscedasticity in this study utilises a scatter-plot graph, as shown in the following figure:

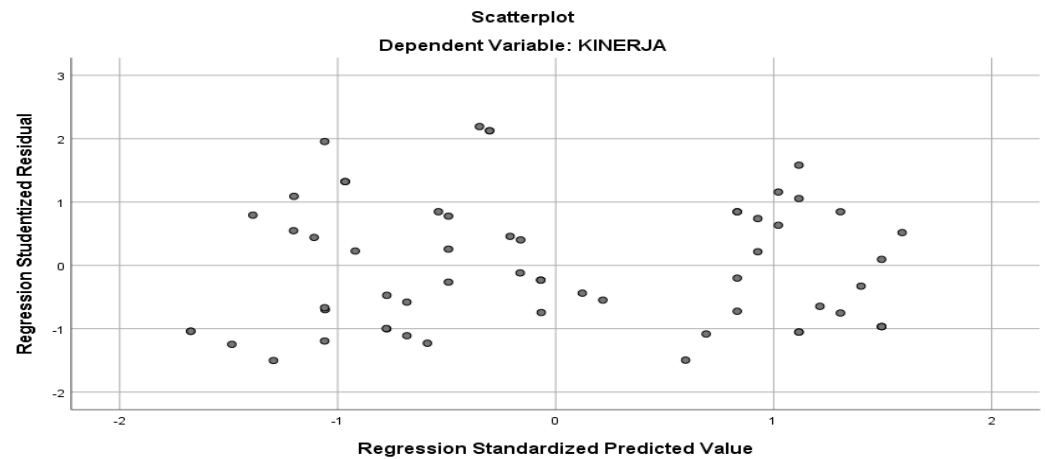


Figure 2. Heteroscedasticity Test

As can be seen from the graph above, the data points are scattered above, below and around the value of 0. The data points do not cluster exclusively above or below this value. The distribution of the data points does not form a pattern. It can therefore be concluded that there is no issue of heteroscedasticity, meaning that the conditions for a good and ideal regression model are met.

3.5. Multiple Linear Regression

Multiple linear regression analysis is used to analyse the combined effect of several independent variables (X) on a single dependent variable (Y), as follows.

Table 4. Multiple Linear Regression Analysis

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	9.859	3.547		2.780	.007
TPP	.205	.083	.277	2.468	.017
EFFECTIVENESS	.514	.106	.547	4.865	.000

Based on the table above, the regression equation can be written as follows: $Y = 9.859 + 0.205 X_1 + 0.514 X_2 + e$. The regression equation can be explained as follows: The constant = 9.859, which means that if there are no variables for Additional Employee Income (X1) and Work Effectiveness (X2), then Performance (Y) is equal to 9.859. The regression coefficient for Employee Additional Income (X1) is 0.205, indicating that for every 1-unit increase in Employee Additional Income (X1), Employee Performance (Y) will also increase by 0.205. The regression coefficient for Work Effectiveness (X2) is 0.514, indicating that for every 1-unit increase in Work Effectiveness (X2), Performance (Y) will also increase by 0.514.

3.6. Test of Partial Effect Significance (t-test)

The results of the test of partial effect significance (t-test) in this study are presented in the following table:

Table 5. Results of the F-test

No	Variable	t-value	Significance	Notes
1	TPP (X1)	2,468	0,017	Influential
2	Work Efficiency (X2)	4,865	0,000	Influential

Testing the effect of the variable ‘Employee Additional Income’ (X1) on Performance (Y) yielded a significance value of $0.017 < 0.05$. It can therefore be concluded that there is a significant effect of the variable ‘Employee Additional Income’ (X1) on Employee Performance (Y). Testing the effect of the Work Effectiveness variable (X2) on Performance (Y) yielded a significance value of $0.000 < 0.05$. This implies that there is a significant relationship between the Work Effectiveness variable (X2) and Performance (Y). When viewed from the Standardised Beta Coefficients, the Work Effectiveness variable (X2) has the highest Beta value, namely 0.547, compared to TPP (0.277). This indicates that the Work Effectiveness variable (X2) makes a more dominant contribution or has a more dominant influence on improving Employee Performance (Y).

3.7. Test for Simultaneous Effects (F-Test)

The results of the test for simultaneous effects (F-test) in this study are presented in the following table:

Table 8. Table 6. Results of the F-test

Hipotesis	p-value	alpha	Description
H ₃	0,000	0,05	Employee Additional Income (X1) and Work Efficiency (X2) jointly influence Performance (Y)

The results of the F-test in the table above, which show the results of the simultaneous testing of all parameters, indicate that the F-value is $0.000 < 0.05$. It can therefore be concluded that the variables ‘Additional Employee Income’ (X1) and ‘Work Effectiveness’ (X2) have a simultaneous or joint effect on Performance (Y).

3.8. Discussion

Based on the results of the multiple linear regression analysis, the regression coefficient for Employee Income Supplement (X1) was found to be 0.205 with a significance level of $0.017 < 0.05$. This indicates that the Employee Income Supplement has a positive and significant effect on employee performance within the OKU Regency Regional Secretariat. These results are consistent with the expectancy theory proposed by Viktor Vroom (in Robbins, 2006), which states that employees are motivated to make greater efforts if they believe that such efforts will result in a good performance appraisal, that this appraisal will lead to organisational rewards such as bonuses or pay rises, and that these rewards will fulfil the employees’ personal goals. In the context of this study, the TPP serves as a reward that is expected to motivate employees to improve their performance.

These findings are consistent with research conducted by Suranto (2024), who carried out a study on Additional Employee Income within the Kesugihan Sub-district Office and concluded that additional employee income influences the performance of civil servants; however, this influence is not yet optimal and requires greater attention from management to achieve maximum results. Civil servants at the Kesugihan Sub-district Office can benefit from additional employee income (TPP) in the form of higher salaries and better working conditions, as well as greater discipline, which should lead to better public

service. In line with Sumiaty (2023), it is argued that Additional Employee Income (TPP) simultaneously influences the performance of employees at the Population and Civil Registration Office of the South Sulawesi Provincial Government, as evidenced by an F-test with a significance probability value of 0.012, where $0.012 < 0.05$.

Furthermore, research by Andi Arnisa (2023) found that additional staff income has a significant effect on staff performance at the DPMP-DPKBP3A in Barru Regency. Similarly, Akbar Syam (2023) concluded that TPP has a significant effect on the performance of civil servants at the Regional Secretariat of Jeneponto Regency, where the significance value of the effect of Additional Employee Income on employee performance is in the range of $0.000 < 0.05$. It can therefore be concluded that the Employee Income Supplement has a positive and significant impact on employee performance. This indicates that the fairness and transparency of the allocation of the Employee Income Supplement, as well as the system applied, have been perceived by employees as beneficial in driving performance improvement. Furthermore, Nanuru et al. examined the influence of the Employee Income Supplement on employee performance, using employee engagement as a mediating variable. The results of the analysis show that the T-statistic for the hypothesis is 2.507, which is greater than 1.96 ($2.507 > 1.96$), with a p-value of 0.012, which is less than 0.05 ($0.012 < 0.05$). This means that employee engagement positively and significantly mediates the effect of additional employee income on employee performance. Based on the results of the multiple linear regression analysis, the regression coefficient for Work Effectiveness (X2) was found to be 0.514 with a significance level of 0.000 (< 0.05). This indicates that communication has a positive and significant effect on employee performance within the OKU Regency Regional Secretariat. These results are consistent with the theory put forward by Steers (2017), who states that effectiveness is doing something accurately, on time, objectively and comprehensively in accordance with the organisation's objectives. Work effectiveness, according to Admosoeprpto (2018), is also a measure that describes the extent to which targets can be achieved by employees based on the targets or standards set by the company.

These findings are consistent with the research conducted by Nelson (2020), which found that effectiveness (X) had a 95.9% influence on performance (Y); this implies that the effectiveness and performance of employees at the social security administration office exert an influence, whilst the remainder is influenced by other variables not included in the study. The results of the study by Ni Putu Widya Wahyuni et al. (2022) yielded $\beta_3 = 0.291$, meaning that work effectiveness has a positive influence on employee performance. This implies that the higher the level of effectiveness, the greater the improvement in employee performance within the finance department of the Bali Regional People's Representative Council. Meanwhile, Muhammad Basri (2022) obtained research results where the significance level of the work efficiency variable was 0.000 ($p < 0.005$), with a calculated t-value of 5.546 whilst the table t-value was 2.704. Thus, it can be seen that the calculated t-value (5.546) is greater than the table t-value (2.704). This indicates that there is a significant influence of efficiency on the organisational performance of the Kendari City Department of Social Affairs, Labour and Transmigration.

Meanwhile, Ita Puspita (2024) states that work effectiveness influences employee performance at PT Sarana Inspekt Indonesia, whilst Della Febryani (2025) found that work effectiveness influences lecturers' performance. Research by Asplan Suute (2024) also confirms that work effectiveness has a positive and significant influence on the performance

of civil servants within the East Kolaka Regency Local Government, with a fairly large coefficient ($\beta = 0.745$). The consistency of these findings indicates that work effectiveness is a variable that has been empirically proven to have a strong influence on performance across various organisational contexts. Based on the results of the F-test (simultaneous), the F-significance value was 0.000, which is smaller than the significance level of 0.05. This indicates that there is a combined influence of Additional Employee Income and Work Effectiveness on Employee Performance within the Regional Secretariat of OKU Regency. Based on the coefficient of determination, an R^2 value of 0.564 was obtained, meaning that Performance (Y) can be explained by the variables Additional Employee Income (X1) and Work Effectiveness (X2) to the extent of 56.4%, whilst the remaining 43.6% is attributed to other variables not examined in this study, such as leadership, work motivation, work discipline, competence, work environment, organisational culture, and so on, as mentioned in the literature review by various experts. Theoretically, these results reinforce the theory of Mondy and Noe (1992), which states that compensation, including TPP, is one of the key factors influencing performance. Meanwhile, Steers (2017) identifies that employee factors and management policies—including the effectiveness of work processes—are factors influencing organisational effectiveness, which ultimately impacts individual performance.

The findings of this study confirm that a combination of a sound financial incentive system (TPP) and effective work processes forms a crucial foundation for building outstanding employee performance. This is consistent with the view that extrinsic factors (such as TPP) and intrinsic factors (such as work effectiveness that provides satisfaction) need to go hand in hand to create a synergy that enhances performance. These findings are consistent with research conducted by Asplan Suute (2024) entitled 'The Effect of Additional Income Improvements and Work Effectiveness on the Performance of Civil Servants in the Local Government of East Kolaka Regency'. That study also demonstrated that Additional Income Improvements and Work Effectiveness simultaneously have a significant effect on civil servant performance. Research by Irma Sumiaty et al (2023) also confirms that additional staff income simultaneously influences staff performance. Similarly, Martini (2025) found that performance-related pay and competence simultaneously have a significant influence on staff performance. The similarity of these results reinforces the external validity of the finding that, within a government organisational environment, variables related to the compensation system and the effectiveness of work processes are important predictors of civil servant performance.

4. Conclusions

Based on the results of the research and discussion regarding the influence of the Employee Income Supplement (TPP) and Work Effectiveness on Employee Performance within the Ogan Komering Ulu Regency Regional Secretariat, the following conclusions can be drawn: Employee Income Supplement (X1) has a positive and significant effect on Employee Performance (Y) within the Regional Secretariat of Ogan Komering Ulu Regency. Work Effectiveness (X2) has a positive and significant effect on Employee Performance (Y) within the Regional Secretariat of Ogan Komering Ulu Regency. Employee Additional Income (X1) and Work Effectiveness (X2) together (simultaneously) have a significant effect on Employee Performance (Y) within the Ogan Komering Ulu Regency Regional Secretariat.

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