

The impact additional of employee income and work discipline on employee performance: An empirical study at the Gorontalo Regency Social Service Agency



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ABSTRACT

This study aims to analyze the effect of Additional Employee Income (TPP) and Work Discipline on Employee Performance at the Gorontalo Regency Social Service. The background of this study stems from the phenomenon of declining volume and quality of work output and low employee initiative over the past four years, indicating the need for an evaluation of factors influencing civil service performance. This study employs a quantitative method with an associative approach. The research population consisted of 30 employees, all of whom were sampled using a saturated sampling technique. Data were collected through questionnaires and documentation, then analyzed using validity and reliability tests, classical assumption tests, multiple linear regression analysis, partial t-tests, simultaneous F-tests, and the coefficient of determination (R^2) with the assistance of SPSS version 20. The results reveal that Additional Employee Income has a positive and significant effect on Employee Performance. Similarly, Work Discipline also demonstrates a positive and significant effect on Employee Performance. Simultaneously, both variables significantly influence Employee Performance. The coefficient of determination indicates that 63.1% of the variation in Employee Performance can be explained by TPP and Work Discipline, while the remaining 36.9% is influenced by other factors outside the research model. These findings confirm that a balance between financial incentives and enforcement of work discipline is key to improving productivity, effectiveness, and the quality of public services at the Gorontalo District Social Service.

Keywords: Work Discipline; Employee Performance; Additional Employee Income



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INTRODUCTION

Professional human resources (HR) are one of the main assets and success factors of a government organization (Suronoto et al., 2026). This means that the quality of human resources needs to be managed in order to drive an organization towards its goals. Therefore, the achievement of an organization or agency's goals will be inseparable from and in line with the good performance of each individual employee. Performance is the work achievement of each individual regarding the work process and the work results (Mawardah & Prawitowati, 2023).

Performance is a description of the level of achievement in carrying out an activity in realizing the goals, vision, and mission of an organization that are outlined in an organization's strategic plan (Safrizal, 2022). Employee performance plays a very important role in determining the success of achieving organizational goals, especially in the public service sector such as the Gorontalo Regency Social Service (Faridah et al., 2023). In the context of government organizations, performance is not only measured by work results alone, but also reflects the level of responsibility, integrity, and real contribution of employees to the implementation of work programs that benefit the community.

Improving employee performance enables more effective, efficient, and responsive social services to meet community needs, thereby promoting the achievement of the Social Services Agency's vision and mission. Thus, good performance management is a key element in creating an adaptive, accountable, and results-oriented government organization, as well as a foundation for sustainable policy-making to improve social welfare in Gorontalo Regency (Chatterjee et al., 2023).

In this study, several phenomena were found based on performance data over the past four years. The first phenomenon is that the volume of work produced by employees has not yet reached an optimal level. This can be seen from the work quantity indicators, which actually decreased in 2023 and remained in the adequate category. In practice, there are still frequent delays in completing official tasks and preparing reports. The volume of work completed is not proportional to the number of employees available. The second phenomenon is related to the quality of work. Based on the data, the work quality indicators have actually declined over the past four years and remain in the adequate category, reflecting that the employees' work results have not been consistent in terms of neatness, completeness, and procedural accuracy. The third phenomenon that is also observed is the lack of initiative among employees. Based on the data, the work capability indicators show fluctuating values, with the average remaining in the adequate category. In practice, many civil servants still tend to wait for instructions or directions from their superiors, even though these tasks should be carried out independently according to their main duties and functions.

Based on these three phenomena, it can be concluded that there are still aspects of employee performance that are not optimal, especially those related to work volume, consistency of work results, and work initiative. These three aspects are important components that determine the success of the implementation of organizational tasks and functions. Departing from the previously described phenomena of declining work volume and quality, as well as low employee initiative, this study explicitly aims to analyze the partial effects of Additional Employee Income (TPP) and Work Discipline, along with the simultaneous effect of both variables on employee performance at the Gorontalo Regency Social Service. Theoretically, this research is expected to enrich the body of knowledge in public sector human resource management, particularly by examining the relevance of motivation and work discipline theories within the context of

regional government, while also serving as an empirical reference for future studies exploring other variables that influence civil servant performance. Practically, the findings of this study are anticipated to offer actionable policy recommendations for the Gorontalo Regency Social Service, especially in designing a performance-based TPP distribution mechanism and reinforcing consistent disciplinary regulations, thereby fostering sustained improvements in productivity, work effectiveness, and public service quality to optimally support the realization of the organization's vision and mission.

LITERATURE REVIEW, RESEARCH FRAMEWORK, AND HYPOTHESES

Employee Performance

The definition of performance according to Sutarno et al. (2019) is performance comes from the words job performance or actual performance (work achievements or actual achievements made by a person). Performance is the qualitative and quantitative results achieved by an employee in carrying out their duties in accordance with the responsibilities assigned to them (Hatidah & Indriansyah, 2023). Performance is generally defined as an individual's success in carrying out a job.

Employee performance is the result of work achieved by an individual in carrying out the tasks assigned to them to achieve work targets (Mukhlisin et al., 2024). Employee performance is one of the determining factors for the success of an agency or organization in achieving its goals (Aditya & Verawati, 2022). Therefore, employee performance can affect the overall performance of the agency (Candana et al., 2023). Performance is basically the things that are done or not done by employees in carrying out their work. Performance is the achievement of an employee's work on the tasks assigned to them by their superiors and is strongly related to customer satisfaction, economic contribution, and the strategic objectives of the organization. Performance is multidimensional and varies in measurement according to the complexity of the factors that shape performance (Sumiaty et al., 2023).

According to Razak & Zahidi (2024), performance is the overall result or level of success of an individual during a certain period in carrying out tasks, compared to predetermined work standards, targets, or criteria that have been mutually agreed upon (Masruroh et al., 2023).

According to Tripathi (2024), employee performance indicators are as follows:

- 1) Workload
- 2) Work volume
- 3) Target achievement
- 4) Accuracy
- 5) Relevance of tasks to results achieved
- 6) Consistency of work results
- 7) Initiative

Additional Employee Income

Additional Employee Income (TPP) is an allowance given to Civil Servants (ASN) as a form of appreciation for their performance and dedication in carrying out their official duties. The provision of TPP is designed to motivate ASN to be more productive, disciplined, and professional in providing services to the community. This allowance is expected to continuously improve employee morale and performance, while also serving as a form of recognition for their contributions in carrying out their official duties. The provision of TPP has a strong legal basis. Law Number 5 of 2014 concerning ASN

stipulates that every ASN is entitled to welfare in accordance with their achievements and responsibilities.

In addition, Article 2 Paragraph (1) and Article 3 Paragraph (1) of the Gorontalo Provincial Governor Regulation emphasize that TPP is given as a form of appreciation as well as a guideline to improve the welfare and performance of employees in accordance with the vision and mission of the local government. This policy is expected to encourage employees, especially those in the Gorontalo Regency Social Service, to carry out their duties with greater motivation and professionalism, as well as to provide optimal social services to the community.

According to Saraswati et al. (2023), additional employee income or performance allowances (incentives) are "a form of direct reward paid to employees for exceeding specified performance standards, and are another form of direct remuneration outside of wages and salaries and are a fixed compensation known as a pay for performance plan (pay for performance plan).

Additional Employee Income (TPP) or incentives are rewards for employees for all their efforts in improving their duties in providing services to the community outside of the monthly salary they receive, with the amount varying according to their performance results. Wages linked to performance are said to be able to provide motivation to increase employee productivity. Additional Employee Income (TPP) is an incentive given in the form of additional income based on work achievements during one month, outside of the salary received in accordance with the provisions of the law (Sumiaty et al., 2023).

TPP is a right of civil servants regulated in Law Number 20 of 2023 concerning State Civil Apparatus. TPP is given to improve the performance, motivation, discipline, and welfare of employees. The amount of TPP is calculated based on statutory provisions and the rupiah value given for each job class.

According to Rahmadhanti et al. (2022), Additional Employee Income (TPP) is an incentive given in the form of additional income based on performance achievements during one month outside of the salary received in accordance with the provisions of the law.

Based on Gorontalo Regent Regulation No. 22 of 2020 concerning Additional Income for Civil Servants within the Gorontalo Regency Government. The requirements for granting additional income are in accordance with Article 10. Additional income is given to civil servants who have served for at least 3 (three) months in the Gorontalo Regency Government.

The provision of TPP to Civil Servants (PNS) is based on criteria that refer to regulations, specifically Law Number 2 of 2023 concerning ASN and Gorontalo Regent Regulation Number 22 of 2020, with the following assessment components:

- 1) Work productivity
- 2) Work discipline
- 3) Evaluation by the evaluating officer

Work Discipline

According to Timboga et al. (2024) work discipline is one aspect that plays an important role in improving employee performance. Work discipline is a tool used by managers to communicate with their employees to change certain behaviors and as an effort to increase awareness and willingness to comply with all company regulations and applicable social norms.

According to Sumadhinata (2018), work discipline is a tool used by managers to communicate with employees so that they are willing to change their behavior and to increase their awareness and willingness to comply with all rules and social norms that apply in a company. Meanwhile, according to Ramon (2019), work discipline is a person's willingness and readiness to comply with and obey the rules and norms that apply around them.

Sutrisno (2019:86) argues that "Discipline shows a condition or attitude of respect that exists in employees towards the rules and regulations of the agency." Keith Davis argues that "Discipline is management action to enforce organizational standards." This can be interpreted as work discipline being the implementation of management to reinforce organizational guidelines.

Several forms of work discipline according to Sinambela (2021) are:

- 1) Preventive discipline
- 2) Corrective discipline
- 3) Progressive discipline

According to Jufrizen and Hadi (2021), the indicators of work discipline are:

- 1) Employee compliance with working hours.
- 2) Compliance with orders/instructions from superiors and adherence to applicable rules and regulations.
- 3) Using and maintaining office supplies and equipment with care.
- 4) Dressing appropriately and respectfully, wearing institutional identification, and working in accordance with the rules established by the organization.

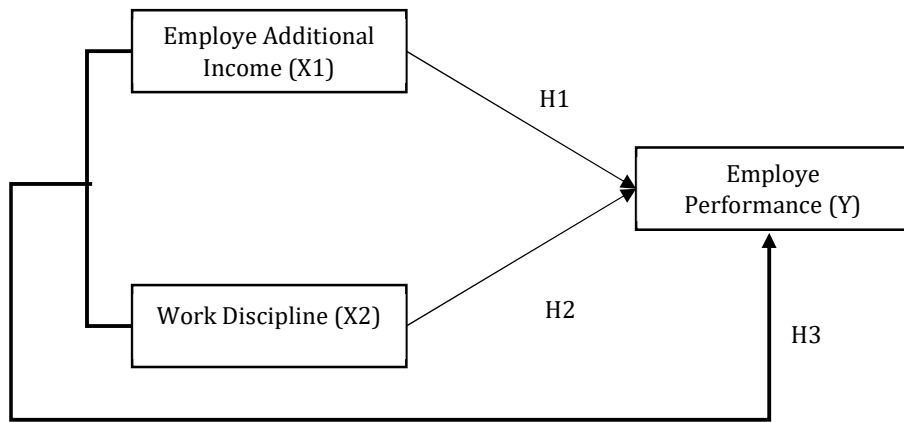


Figure 1
Research Design

Based on the research design framework where Additional Employee Income (X1) and Work Discipline (X2) serve as independent variables influencing Employee Performance (Y), this study proposes three main hypotheses. Hypothesis 1 (H1) posits that Additional Employee Income has a positive and significant effect on Employee Performance at the Gorontalo Regency Social Service, meaning that higher performance-based TPP allocation leads to increased productivity and work quality. Hypothesis 2 (H2) posits that Work Discipline has a positive and significant effect on Employee Performance, indicating that greater compliance with regulations, working hours, and established procedures results in more optimal performance outcomes. Hypothesis 3 (H3) posits that Additional Employee Income and Work Discipline simultaneously have

a positive and significant effect on Employee Performance, implying that the combination of equitable financial incentives and consistent disciplinary enforcement produces a stronger, synergistic impact on improving employee performance compared to the effect of each variable individually.

METHOD

This study employs a quantitative associative-causal approach to examine the effect of Additional Employee Income (TPP) and Work Discipline on Employee Performance. Employee Performance (Y) as the dependent variable is operationalized through eight indicators: workload, work volume, target achievement, accuracy, task completion, task relevance, work result consistency, and initiative (Saraswati et al., 2023). TPP (X1) is measured based on indicators of understanding, total attendance, participation, accuracy, performance reporting, delivery, compliance, and adherence to the employee code of ethics (Aisah, 2024), as regulated by Gorontalo Regent Regulation No. 22/2020. Meanwhile, Work Discipline (X2) is operationalized through indicators of attendance, rule compliance, responsibility, punctuality, adherence to work procedures, document archive management, and consistent professional behavior (Masruroh et al., 2023). All variables were measured using a 5-point Likert scale questionnaire that had been tested for validity and reliability.

According to Sugiyono (2019), Population is a generalization area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions are drawn.

In this study, the population consists of all 30 employees at the Gorontalo Regency Social Service. The sampling technique used in this study is saturated sampling, where the entire population in this study is used as the sample. According to Sugiyono (2019), saturated sampling is a sampling technique where all members of the population are used as samples.

To obtain relevant data that can be used as a reference in this research process, the data collection technique in this study uses a questionnaire. According to Sugiyono (2017), a questionnaire is a data collection method conducted by providing a series of written questions or statements to respondents to be answered. The purpose of distributing this questionnaire is to obtain objective data from respondents in order to determine the influence of additional employee income and work discipline on employee performance at the Gorontalo Regency Social Service (Suryani et al., 2018).

The data analysis techniques used in this study included validity and reliability tests to determine whether the research instruments were valid and reliable, followed by classical assumption tests, including normality and heteroscedasticity tests, then multiple linear regression analysis, and finally hypothesis testing, including partial (t) tests, simultaneous (F) tests, and the coefficient of determination R^2 (Sugiyono, 2017).

RESULTS AND DISCUSSION

Validity and Reliability Tests

Validity test is defined as a measurement procedure used to determine the extent to which an instrument accurately measures what it is intended to measure, ensuring that the research tool truly captures the construct under investigation (Sugiyono, 2019). The primary purpose of conducting this test is to verify that each questionnaire item appropriately reflects its respective variable, thereby ensuring that the collected data provides a legitimate and reliable basis for drawing accurate research conclusions. The testing criteria require comparing the calculated correlation coefficient (r-hitung) for

each item with the critical value from the r-table at a 5% significance level with degrees of freedom ($df = n - 2$); an item is declared valid if $r\text{-hitung} > r\text{-table}$, whereas an item with $r\text{-hitung} \leq r\text{-table}$ is considered invalid and must be discarded or revised (Sugiyono, 2019). Based on the validity test results presented in Table 1, with 30 respondents and an r-table value of 0.361, all item statements across the three research variables (Additional Employee Income/X1, Work Discipline/X2, and Employee Performance/Y) demonstrate r-hitung values greater than 0.361, confirming that every instrument item is declared valid and therefore suitable for further data collection and analysis.

Table 1
Validity Test Results

Variable	Sub Variable	R Calculation	R Table	Description
Additional Employee Income	X1.1	0.371	0.361	Valid
	X1.2	0.368	0.361	Valid
	X1.3	0.365	0.361	Valid
	X1.4	0.504	0.361	Valid
	X1.5	0.497	0.361	Valid
	X1.6	0.379	0.361	Valid
	X1.7	0.473	0.361	Valid
	X1.8	0.386	0.361	Valid
	X1.9	0.470	0.361	Valid
	X1.10	0.646	0.361	Valid
	X1.11	0.516	0.361	Valid
	X1.12	0.511	0.361	Valid
	X1.13	0.477	0.361	Valid
	X1.14	0.423	0.361	Valid
	X1.15	0.526	0.361	Valid
	X1.16	0.701	0.361	Valid
	X1.17	0.707	0.361	Valid
	X1.18	0.639	0.361	Valid
	X1.19	0.602	0.361	Valid
	X1.20	0.502	0.361	Valid
Work Discipline	X1.21	0.475	0.361	Valid
	X2.1	0.500	0.361	Valid
	X2.2	0.602	0.361	Valid
	X2.3	0.578	0.361	Valid
	X2.4	0.646	0.361	Valid
	X2.5	0.481	0.361	Valid
	X2.6	0.483	0.361	Valid
	X2.7	0.379	0.361	Valid
	X2.8	0.384	0.361	Valid
	X2.9	0.398	0.361	Valid
	X2.10	0.484	0.361	Valid
Employee Performance	X2.11	0.388	0.361	Valid
	X2.12	0.371	0.361	Valid
	X2.13	0.462	0.361	Valid
	X2.14	0.503	0.361	Valid
	X2.15	0.474	0.361	Valid
	X2.16	0.438	0.361	Valid
	X2.17	0.468	0.361	Valid
	X2.18	0.445	0.361	Valid
	X2.19	0.523	0.361	Valid
	X2.20	0.536	0.361	Valid
	Y.1	0.500	0.361	Valid
	Y.2	0.602	0.361	Valid

Variable	Sub Variable	R Calculation	R Table	Description
	Y.3	0.578	0.361	Valid
	Y.4	0.646	0.361	Valid
	Y.5	0.481	0.361	Valid
	Y.6	0.483	0.361	Valid
	Y.7	0.379	0.361	Valid
	Y.8	0.384	0.361	Valid
	Y.9	0.398	0.361	Valid
	Y.10	0.484	0.361	Valid
	Y.11	0.388	0.361	Valid
	Y.12	0.371	0.361	Valid
	Y.13	0.462	0.361	Valid
	Y.14	0.503	0.361	Valid
	Y.15	0.474	0.361	Valid

Source: SPSS Processed Data, 2025

Based on table 1 the results of data processing with a total of 30 respondents, a table r value of 0.361 was obtained at a significance level of 5%. The test results show that all items in the Employee Additional Income (X1), Work Discipline (X2), and Employee Performance (Y) variables have a calculated r value greater than the table r (calculated $r > 0.361$).

Reliability test is a measurement procedure aimed at assessing the internal consistency of a research instrument, namely the extent to which the measurement tool produces stable and trustworthy data when used repeatedly (Sugiyono, 2019). The purpose of this test is to ensure that each item within a variable works harmoniously to generate reliable scores, thereby strengthening the validity of research conclusions. Decision-making criteria employ the Cronbach's Alpha coefficient, whereby an instrument is declared reliable if the Cronbach's Alpha value > 0.60 , and unreliable if ≤ 0.60 (Ghozali, 2018). Based on the reliability test results presented in Table 2, all research variables demonstrate Cronbach's Alpha values above 0.60, namely Additional Employee Income (X1) at 0.836, Work Discipline (X2) at 0.811, and Employee Performance (Y) at 0.813. Therefore, it can be concluded that all research instruments are declared reliable and suitable for proceeding with data analysis.

Table 2
Reliability Test Results

Research Variables	Cronbach's Alpha	Significance Level	Statement Items	Description
Additional Employee Income	0.836	0.60	21	Reliable
Work Discipline	0.811	0.60	21	Reliable
Employee Performance	0.813	0.60	24	Reliable

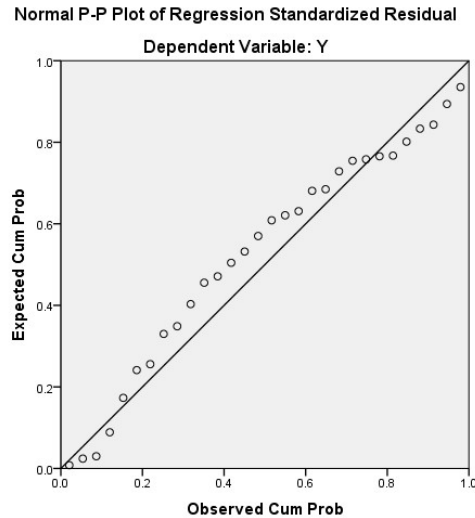
Source: SPSS Processed Data, 2025

Based on table 2, the reliability test results, all statement items in this research variable are declared reliable because the Cronbach's Alpha value is > 0.60 , which means that all variables are considered reliable.

Normality Test

The normality test is used to see whether there are normal residual values or not. Good data in research is data that has residuals and a normal distribution. To test the normality of the data in this study, the normal probability plot [p-plot] of regression standardized residuals method was used (Ghozali, 2018).

Based on the normality test results presented in Figure 1, it can be observed that the points on the P-Plot tend to follow and spread along the diagonal line, leading to the conclusion that the data in this study are normally distributed and fulfill the normality assumption for multiple linear regression analysis.



Source: Processed SPSS Data, 2025

Figure 1
Results of the P-Plot Normality Test

Based on the P-Plot Normality Test of Regression Standardized Residuals in Figure 1, the points tend to follow the diagonal line. Therefore, it can be concluded that based on the Normality Test using the Normal P-Plot of Regression Standardized Residuals method, the data is normally distributed.

Multicollinearity Test

The Multicollinearity Test is used to determine whether there is a high correlation among the independent variables in the regression model, with the condition that if the tolerance is < 0.1 or equal to $VIF > 10$, then there is a serious multicollinearity problem. If tolerance is greater than 0.1 or equal to VIF is less than 10, then there is no multicollinearity problem (Astuti 2024). The results of the multicollinearity test can be seen in the following Table 3.

Table 3
Results of Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	Tolerance
1 Constant		
Additional Employee Income	842	1,188
Work Discipline	842	1,188

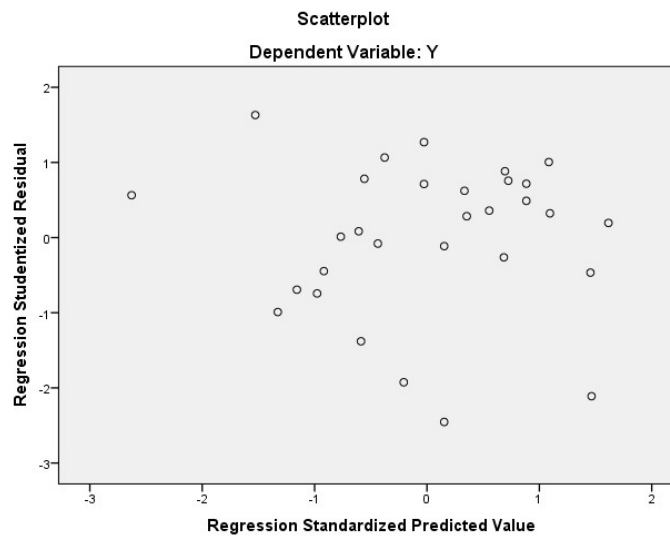
Source: SPSS Processed Data, 2025

Based on the results of the multicollinearity test presented in Table 3, the Employee Income Supplement variable (X1) shows a Tolerance value of 0.842 and a VIF of 1.188, while the Work Discipline variable (X2) also has a Tolerance value of 0.842 and a VIF of

1.188. Both values meet the criteria of Tolerance > 0.10 and VIF < 10.00, which means that there is no multicollinearity symptom among the independent variables in this regression model. Thus, the regression model is suitable for further analysis because each independent variable provides a unique contribution without significant overlapping influence.

Heteroscedasticity Test

The heteroscedasticity test in this study aims to see whether the independent variables have the same variance or not. A study can be considered good if there is a clear pattern, and the points are scattered above and below the number 0 on the Y axis (Ghozali, 2018). The results of the heteroscedasticity test can be seen in the following figure 2:



Source: Processed SPSS Data, 2025

Figure 2
Scatterplot of Heteroscedasticity Test

Based on Figure 2, it can be seen that the points in the graph do not form a clear pattern, and the points are scattered above and below the number 0 on the Y-axis, so it can be concluded that there is no heteroscedasticity.

Multiple Linear Regression Analysis

Multiple linear regression analysis is a statistical method used to determine the extent to which more than one independent variable affects a dependent variable (Ghozali, 2018). In this study, this method was used to analyze the extent to which the. In this study, this method was employed to analyze the extent to which Additional Employee Income (X1) and Work Discipline (X2) influence Employee Performance (Y) at the Gorontalo Regency Social Service. The detailed results of the multiple linear regression analysis are presented in Table 4.

Table 4
Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	27.749	10.907			0.000
TPP (X1)	0.438	0.112	0.499	3,919	0.000
Work Discipline (X2)	0.415	0.117	0.451	3.537	0

a. Dependent Variable: Employee Performance
 Source: SPSS Processed Data, 2025

Based on Table 4, the following multiple linear regression analysis equation was obtained:

$$\hat{Y} = a + b_1X_1 + b_2X_2 + e$$

$$\hat{Y} = 27.749 + 0.438 + 0.415 + e$$

- 1) The value of a is 27.749, which is the constant or the state when the Employee Performance variable is not yet influenced by other variables, namely the Additional Employee Income (X1) and Work Discipline (X2) variables. If there are no independent variables, the Employee Performance variable will not change.
- 2) The regression coefficient value of X1 of 0.438 shows that the TPP variable has a positive effect on employee performance, which means that every 1 unit increase in the TPP variable will affect employee performance by 0.438. This is based on the assumption that other variables are not examined in this study.
- 3) The regression coefficient value of X2 is 0.415, indicating that the Work Discipline variable has a positive effect on employee performance, meaning that every increase of one unit in the Work Discipline variable will affect employee performance by 0.415, assuming that other variables are not examined in this study.

Partial Test (t)

The t-test is intended to test the partial or individual influence of independent variables on dependent variables. The t-test is performed to test whether the independent variable (X) has a significant relationship with the dependent variable (Y) (Ghozali, 2018). At a significance level of 5% or 0.05, the degree of freedom (df) can be calculated using the formula $df = n - k - 1$ ($30 - 2 - 1 = 27$). Based on this result, the t-table value is 1.703 (Sugiyono, 2017). The complete results of the partial test are presented in Table 5.

Table 5
Partial Test Results (t-test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	27.749	10.907			0.000
TPP (X1)	0.438	0.112	0.499	3,919	0.000
Work Discipline (X2)	0.415	0.117	0.451	3.537	0.000

a. Dependent Variable: Impulsive Buying
 Source: SPSS Processed Data, 2025

Based on Table 5 of the Partial Test Results (t-test) presented, it was found that the Employee Additional Income variable (X1) had a positive and significant effect on Employee Performance (Y). The t-test results show a significance value of 0.000, which is

below the significance threshold of 0.05, and a calculated t-value of 3.919, which exceeds the table t-value of 1.703. This condition indicates the rejection of the null hypothesis (Ho) and the acceptance of the alternative hypothesis (Ha), so that the hypothesis regarding the partial effect of Employee Additional Income on Employee Performance can be accepted.

Furthermore, the Work Discipline variable (X2) was also proven to have a positive and significant effect on Employee Performance (Y). This can be seen from the t-test significance value of 0.000 (< 0.05) and the t-value of 3.537 (> t-table 1.703), which also supports the rejection of Ho and the acceptance of Ha. Thus, the hypothesis regarding the partial effect of Work Discipline on Employee Performance can also be accepted.

Simultaneous Test (F)

The F test aims to find out whether the independent variables jointly (simultaneously) affect the dependent variable gh(Ghozali, 2018). One way to perform the F test is to compare the calculated F value with the F value in the table. If the calculated F value is greater than the F table, then the hypothesis stating that all independent variables simultaneously affect the dependent variable is accepted (Syarifuddin and Saudi, 2022). The significance level is 5%, and the F table $df = (n-k) = (30-2) = 28$, resulting in an F table value of 3.3404.

In this study, the F-test was employed to analyze the combined effect of Additional Employee Income (X1) and Work Discipline (X2) on Employee Performance (Y). The complete results of the simultaneous test are presented in Table 6.

Table 6
Simultaneous Test Results (F)

Model	Calculated F	F Table	Sig
1 Regression	23.095	3,340.	0.000

Source: SPSS Processed Data, 2025

Based on the test results in Table 6, it can be seen that the calculated F value is 23.095 and the table F value is 3.340, so that the calculated F value of 23.095 is greater than the table F value of 3.340 and the significance value of 0.000 is less than 0.05, so Ho is rejected and Ha is accepted. Therefore, it can be concluded that Employee Income Supplement (X1) and Work Discipline (X2) together have a significant effect on Employee Performance at the Gorontalo District Social Service.

Determination Coefficient Test (R²)

The coefficient of determination is used to analyze the extent to which independent variables can explain the variation in dependent variables (Ghozali, 2018). The purpose of this test is to measure the model's capacity to show the magnitude of the impact of independent variables simultaneously on dependent variables, which is represented by the R-Square value (Sugiyono, 2017). The results of the coefficient of determination test are presented in the following Table 7.

Table 7
Results of the Coefficient of Determination Test (R²)

<i>Model Summary^b</i>				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.794a	0.631	0.604	1.827

Source: SPSS Processed Data, 2025

Based on the Table 7, an R value of 0.794 was obtained, indicating that there is a strong relationship between the independent variables (Additional Employee Income and Work Discipline) and the dependent variable (Employee Performance). The R Square value of 0.631 indicates that 63.1% of the variation in Employee Performance can be explained by the two independent variables simultaneously, while the remaining 36.9% is explained by other factors not included in this model.

The Effect of Employee Additional Income on Employee Performance

Based on the research results shown in the t-test results table, the Additional Employee Income (TPP) variable has a positive and significant effect on the performance of employees of the Gorontalo Regency Social Service. This means that the provision of TPP can increase the motivation and responsibility of employees in carrying out their official duties. TPP serves as a form of reward for performance and discipline, thereby encouraging employees to work more optimally, both in terms of the quantity and quality of their work.

Previous research results at the Regional Financial and Asset Management Agency (BPKAD) of West Lombok Regency in 2023 also showed a positive and significant effect of TPP on employee performance. This finding reinforces the evidence that TPP has a significant impact on performance, although the level of influence may differ between agencies, depending on the mechanism of provision and employee perceptions of the reward system.

In addition to financial factors, employee performance is also influenced by non-financial factors, such as leadership, organizational culture, communication between employees, and working conditions. The combination of financial and non-financial factors plays an important role in determining overall employee performance. Thus, TPP serves as a key support in increasing individual productivity, but improving teamwork still requires additional non-financial support.

The Effect of Work Discipline on Employee Performance

Based on the results of research conducted at the Gorontalo Regency Social Service, work discipline has a positive and significant effect on employee performance. Employees who are disciplined in terms of attendance, compliance with rules, and fulfillment of responsibilities tend to be more capable of completing their work according to the set targets. A high level of discipline enables employees to work in a focused and organized manner, reduce errors, and improve the quality of their work.

Work discipline also plays a role in shaping a positive and productive work culture. Disciplined employees tend to be more responsible, focused on their tasks, and carry out their work according to applicable procedures. A consistent culture of discipline improves individual work effectiveness while strengthening coordination and team performance. With a high level of discipline, employees can work synergistically, minimize delays, and maintain the quality of service to the community.

The results of this study are in line with the findings of Febriza et al. (2022), who examined the influence of work discipline and motivation on employee performance at the Southeast Minahasa Regency Inspectorate Office. There is a significant influence between work discipline and motivation on employee performance. These findings confirm that indicators of attendance, rule compliance, and responsibility are the main factors that determine the effectiveness of employee performance, and are relevant to the conditions at the Gorontalo Regency Social Service.

Overall, the level of work discipline of employees at the Gorontalo Regency Social Service is already quite good. Employee performance can be optimized if work discipline is supported by continuous guidance, rewards for employees who demonstrate high discipline, and exemplary leadership in upholding the values of discipline. Work discipline is not only an administrative obligation but also an integral part of the organizational culture that drives employee performance effectively, consistently, and sustainably.

The Influence of Additional Employee Income and Work Discipline on Employee Performance

The results of research at the Gorontalo Regency Social Service show that Additional Employee Income (TPP) and Work Discipline simultaneously have a significant effect on Employee Performance. This is proven through the results of a simultaneous test (F test), which means that statistically, these two variables together have a real effect on improving employee performance. This finding indicates that TPP and Work Discipline do not only work separately, but complement each other in improving the effectiveness and productivity of the apparatus. The provision of TPP serves as an incentive that strengthens work motivation, while Work Discipline is a controlling factor that ensures employees carry out their duties in accordance with established rules and responsibilities. When both work in harmony, employee performance becomes more optimal, both in terms of quantity and quality.

Simultaneously, the integration of TPP and Work Discipline creates a balanced drive between external motivation and internal control. At the Gorontalo Regency Social Service, employees who received proportional TPP showed an increase in work enthusiasm accompanied by compliance with official regulations. This condition shows that financial allowances can function effectively when supported by high discipline in the use of working time, task completion, and compliance with procedures. Thus, this simultaneous influence not only increases individual productivity but also strengthens team synergy in the implementation of social programs.

The improvement in employee performance due to the combination of TPP and discipline is evident in the ability of employees to adjust their workload to the set targets. Employees become more consistent in maintaining the accuracy and relevance of their work results to the needs of the organization. High discipline also helps ensure that the financial motivation provided through TPP is truly directed at measurable performance improvement, not just administrative formalities.

These findings show that the simultaneous influence of TPP and Work Discipline has a stronger impact than the influence of each variable separately. With financial motivation balanced by work discipline, employees become more focused, responsible, and consistent in completing tasks. The synergistic relationship between the two strengthens time efficiency, accuracy in completing work, and improves the quality of public services. Therefore, the balance between providing fair incentives and fostering continuous work discipline is the key to realizing optimal employee performance at the Gorontalo Regency Social Service.

CONCLUSION AND SUGGESTION

This study comprehensively explores the role of Additional Employee Income (TPP) and Work Discipline on Employee Performance at the Gorontalo Regency Social Service. Key findings indicate that both TPP and Work Discipline have a positive and significant individual impact on employee performance. Furthermore, when analyzed

simultaneously, TPP and Work Discipline are proven to complement each other and significantly influence the improvement of employee performance. The synergy between financial incentives through TPP and adherence to norms and responsibilities through Work Discipline creates optimal conditions for increasing productivity, efficiency, and quality of work results, which ultimately contribute to the achievement of overall organizational goals.

For future researchers, it is recommended to expand the scope of research by including other variables that have the potential to influence employee performance, such as work motivation, job satisfaction, and work environment, so as to provide a more comprehensive picture. In addition, it is recommended to conduct research in different agencies or regions in order to obtain comparable results and improve the generalization of research findings.

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