

## The Effect of Additional Employee Income (TPP) and Work Ability on Employee Performance at the Regional Civil Service Office of North Morowali Regency

Riski Alivia<sup>1\*</sup>, Andi Indriani Ibrahim<sup>2</sup>, Yoberth Kornelius<sup>3</sup>, Nur Riski Isliansty<sup>4</sup>

<sup>1,4</sup>Students of the Management Study Programme at Tadulako University PSDKU Morowali

<sup>2,3</sup>Senior Lecturer in Leadership, Management Study Programme, Tadulako University

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### ABSTRACT

This study aims to analyze the effect of Employee Income Supplement (TPP) and Work Ability on Employee Performance at the Regional Civil Service Agency (BKD) of North Morowali Regency, both simultaneously and partially. The background of this research is based on the phenomenon of suboptimal employee performance, characterized by low work quality, late completion of tasks, and low employee initiative and independence. This research is a descriptive quantitative study using a survey questionnaire. The sampling technique used saturated sampling with 46 respondents. Data were analyzed using multiple linear regression, including validity and reliability tests, classical assumption tests, and hypothesis tests. The results indicate that Employee Income Supplement (TPP) and Work Ability simultaneously have a significant effect on Employee Performance. Partially, each independent variable, namely TPP and Work Ability, also has a significant effect on performance. These findings indicate that increasing performance-based incentives and improving employee abilities, both intellectually and physically, can drive improved employee performance.

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### Corresponding author:

Riski Alivia

Students of the Management Study Programme at Tadulako University PSDKU Morowali

Email : [riskialifiyah@gmail.com](mailto:riskialifiyah@gmail.com)

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## INTRODUCTION

The realisation of national objectives requires civil servants to perform public service duties, government duties, and specific development duties. Employee performance is one of the main factors in achieving organisational objectives, especially in government agencies responsible for public services. Optimal employee performance will support the effectiveness and efficiency of the organisation's operations. However, various factors can affect employee performance, including Additional Employee Income (TPP) and Work Ability.

According to Akbar et al. (2022), additional employee income (TPP) is any additional payment on top of legitimate income/salary, which is a form of indirect compensation given to improve the performance of civil servants. Additional Employee Income (TPP) is performance-based additional income that takes into account employee work behaviour and performance, with a focus on rewards and punishments specifically for performance appraisals.

In addition to their salaries, ASNs also receive allowances and additional income as stipulated in Government Regulation No. 58 of 2005 concerning Additional Income for Civil Servants, which states that local governments may provide additional income to local civil servants based on objective

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considerations, taking into account the financial capacity of the region and obtaining the approval of the Regional Representative Council in accordance with the provisions of the legislation.

On 2 December 2024, the researcher conducted observations and interviews at the North Morowali Regency Regional Civil Service Agency. The researcher interviewed the secretary, whose initials are 'LA'. The results of the researcher's interview regarding additional employee income (TPP) showed that it can be given to employees if they meet the criteria specified in Regent Regulation No. 2 of 2023, namely regarding the workload given to ASNs who, in carrying out their duties, exceed the normal workload of at least 112.5 hours per month (one hundred and twelve point five hours per month) or a normal minimum time limit of 170 hours per month (one hundred and seventy hours per month).

Meanwhile, the interviews revealed that the performance of employees at the North Morowali Regional Civil Service Agency was still low. According to the secretary, the employees lacked independence in their work, resulting in a lack of initiative and desire to excel in their jobs.

The imbalance between the provision of TPP, work ability levels, and employee performance at the North Morowali BKD can have a negative impact on organisational effectiveness. If TPP is not provided proportionally based on workload and work performance, employee motivation will decline. Similarly, if employees do not have adequate skills and abilities, their performance will not be optimal even if they are given additional incentives. 3 Based on the results of the researcher's interviews and observations at the North Morowali Regency Regional Civil Service Agency Office and the supporting theory above, there is a need for a study on employee income allowances, work abilities, and employee performance, which led the author to conduct research with the title *The Effect of Employee Income Allowances and Work Abilities on Employee Performance at the North Morowali Regency Regional Civil Service Agency Office*.

## THEORETICAL STUDY

Based on Regent Regulation No. 2 of 2023, additional employee income, hereinafter referred to as TPP, is an allowance given to employees outside of their salary in order to increase their workload, other objective considerations, profession scarcity, working conditions and work performance.

According to Akbar et al. (2022), additional employee income (TPP) is any additional payment on top of legal income/salary, which is a form of indirect compensation given to improve the performance of civil servants. Additional Employee Income (TPP) is performance-based additional income that takes into account employee work behaviour and performance, with a focus on rewards and punishments specifically for performance appraisals. Based on the Minister of Home Affairs Regulation No. 59 of 2007 and Permendagri No. 21 of 2011 concerning the second amendment to Permendagri No. 13 of 2006, local governments can provide Additional Income to Civil Servants based on objective considerations, taking into account the financial capabilities of the region.

In measuring the Additional Income variable, the study adapted the indicators used in Afandi's (2018) study. Additional Income is divided into five indicators, as follows:

- Wages and Salaries  
Wages are usually related to hourly rates. Wages are the basis of payment often used for production and maintenance workers. Salaries generally apply to weekly, monthly or annual rates of pay.
- Incentives  
Incentives are additional compensation above or beyond wages or salaries provided by the organisation.
- Benefits  
Examples of benefits include health and life insurance, organisation-sponsored holidays, pension plans, and other benefits related to employment.
- Perks  
Examples of perks are benefits/facilities such as company cars, club memberships, reserved parking spaces, or access to company aircraft obtained by employees. Perks can represent a substantial amount of compensation, especially for highly paid executives.

Ability is a current assessment of what a person can do. According to Wuwungan et al. (2020), ability is the result of a person's work in carrying out the tasks assigned to them based on their skills,

experience, diligence, and time. Ability is an innate or learned trait that enables a person to complete their tasks. Ability indicates a person's potential to perform tasks/work. An employee's ability to perform their duties is a manifestation of their knowledge and skills. Not all employees have the ability to work well even though they are well motivated.

Based on the above description, it can be concluded that what is meant by employee ability in this study is all the potential that employees have to perform tasks based on their knowledge, attitude, experience, and education.

## RESEARCH METHOD

According to Sugiyono (2020), 'research is a scientific method of obtaining data for specific purposes and uses'. To obtain an overview or description of the state of a research object at the time of the research, namely regarding internal communication and emotional intelligence in relation to employee performance at the North Morowali Regency Office.

The type of research used in writing this thesis is descriptive analysis, which is a type of research presented to seek and collect data and facts obtained from the field, which are systematically organised to describe the facts at the time of the research. The data and facts obtained are then analysed in accordance with existing theories so that they can be used to test their validity.

The research paradigm is a mindset that shows the relationship between the variables to be studied, which also reflects the type and number of problems that need to be answered through research, the theory used to formulate hypotheses, the type and number of hypotheses, and the statistical analysis techniques to be used. According to Sugiyono (2020), 'The population is the area of generalisation consisting of objects or subjects that have certain qualities and characteristics that have been determined by the researcher to be studied, after which conclusions are drawn.' The population in this study is the employees of the North Morowali Regency Regional Civil Service Office.

## RESULTS AND DISCUSSION

At the BKPSDM Office of North Morowali Regency, with reference to the variables studied, namely additional employee income (X1), work ability (X2), and employee performance (Y).

### 1. The Effect of Additional Employee Income and Work Ability on Employee Performance at the North Morowali Regency BKPSDM

Additional employee income is additional financial compensation given to employees outside of their basic salary. This additional income is usually given as a form of reward or incentive for workload, work performance, professional scarcity, working conditions, and objective considerations such as regulations and regional financial capabilities. The results of the study show that the additional employee income provided is appropriate, considering the good workload, good work performance, good working conditions, and good professional scarcity of the employees, so that additional income is appropriate to be given to the employees of the BKPSDM Regional Office of North Morowali Regency.

Work ability is also important in improving employee performance. Work ability is a person's capacity or potential to carry out their duties and responsibilities effectively and efficiently, both intellectually and physically. Work ability reflects the extent to which an employee can use their skills, knowledge, and energy to complete their work and contribute to the achievement of organisational goals. The results of the responses from respondents at the BKPSDM Office of North Morowali Regency indicate that work ability is already well implemented in the organisation, intellectual ability is already well implemented in the organisation, and employees provide their intellectual ability appropriately, so respondents agree that intellectual ability must be applied in the organisation. They can develop new ideas and solutions, solve complex problems in the organisation, and develop their knowledge. This dimension describes the cognitive intelligence and critical thinking skills needed to face work challenges. Physical ability, work period (endurance in working in the long term), work capacity, and ability to work quickly reflect strength, stamina, and speed in completing tasks consistently.

There is a strong and positive relationship between additional income and work ability in relation to employee performance. Appropriate additional income can be an external motivator, while work ability reflects the internal capabilities of employees. Both contribute significantly

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to improving the performance of civil servants in the North Morowali Regency BKPSDM Office. To achieve optimal performance, organisations need to manage incentive systems fairly while increasing employee capacity through training and development.

Employee performance is the result of work achieved by employees in carrying out their duties and responsibilities in accordance with established standards, in terms of quality, quantity, timeliness, effectiveness, and independence. Based on the responses of respondents at the BKPSDM Office of North Morowali Regency, employee performance is good. Respondents agree that employees must be efficient in their work, productive, and compliant with regulations. The quality of work in this case is good; the number of tasks completed is good, the time taken to complete tasks is good, so that the work in the organisation is completed properly. Timeliness, in terms of completing tasks according to schedule and punctual attendance.

## **2. The Effect of Additional Employee Income on Performance at the North Morowali Regency BKPSDM Office**

The results of the study conducted through respondent responses show that additional employee income is already good, as it has been implemented well within the organisation so that employees can earn an appropriate income. In terms of employee performance, it was agreed that the provision of additional employee income in accordance with work performance received the highest rating, meaning that employees agreed that their work and the results they achieved deserved excellent recognition from their superiors in the form of additional income commensurate with the work they did every day.

Employees agree that in carrying out their daily tasks, they have different responsibilities and working conditions. Therefore, employees expect that additional income should be in accordance with the tasks assigned or the conditions of the work carried out every day. These working conditions need to be improved and given attention within the organisation. The workload based on the respondents' responses is good. The number of working hours is determined within the organisation, and the number of tasks assigned must be completed on time. Therefore, employees have fulfilled their workload and deserve additional income.

Working conditions within the organisation are good, based on the respondents' responses agreeing that motivational working conditions must be maintained within the employees, employee job satisfaction must be achieved, but there must be good improvements so that the organisation can provide additional income that is appropriate and in accordance with applicable regulations. Professional completeness has been well implemented in that the provision of additional income takes into account the skills of employees in carrying out their work tasks and their qualifications in terms of their rank and position in the organisation, so that the provision of additional income is in accordance with the profession of each employee. In this case, the objective considerations are sound, as the results of the respondents' responses agree that the provision of additional income to employees is based on the financial capabilities of the region, so that employees who receive additional income must strive to work well for the North Morowali Regency through the BKPSDM office. Likewise, the provision of additional income must comply with the regent's regulations so that it is valid and acceptable under the applicable laws and regulations.

The implementation of TPP refers to employee performance by looking at the quality of work, quantity of work, punctuality, efficiency in work, and independence in completing assigned tasks. Employees are encouraged to perform at their best in order to receive maximum incentives. If the additional income for employees is implemented properly and given according to employee performance, this has a positive effect. Therefore, in this study, the additional income for employees has a significant effect on employee performance. This study is also in line with the research conducted by Tristiadi (2017) entitled *The Effect of Additional Income (TPP) on Employee Performance in the Development Division of the Berau Regency Regional Secretariat*.

## **3. The Influence of Work Ability on Employee Performance at the North Morowali Regency BKPSDM Office**

The results of the respondents' responses regarding work ability were very good, as seen from the respondents' intellectual ability dimension, which agreed that in carrying out tasks, they must have the ability to develop ideas and create new solutions to problems encountered while

performing their duties, as well as develop their existing knowledge so that they can give their best to the organisation.

The results of the study on the respondents' physical abilities show that organisations need to pay attention to the length of service of employees because a long length of service means that employees have mastered all the work in the organisation. The ability to carry out tasks is the main thing for improving employee performance, and the ability to work quickly is something that can be relied upon to achieve good employee performance.

Individual abilities play a very important role in determining a person's level of performance at work. In general, ability encompasses the knowledge, skills, and attitude that a person possesses in carrying out their duties and responsibilities. These three aspects form the main foundation that enables individuals to perform their work effectively and efficiently.

## CONCLUSION AND RECOMMENDATIONS

Based on the results of data analysis and discussion in the study on the effect of additional employee income and work ability on employee performance at the BKPSDM Office of North Morowali Regency, several conclusions were obtained as follows:

- Additional employee income and work ability simultaneously have a significant effect on employee performance at the BKPSDM Office of North Morowali Regency.
- Additional employee income partially has a significant effect on employee performance at the BKPSDM Office of North Morowali Regency.
- Work ability partially has a significant effect on employee performance at the BKPSDM Office of North Morowali Regency.

Recommendations:

- Additional employee income is good, but the BKPSDM of North Morowali Regency needs to evaluate factors that affect job satisfaction, such as fair workloads, clarity of roles, a supportive work environment, and transparent organisational policies. In addition, the provision of additional income should consider the psychological satisfaction of employees, not just administrative and productivity aspects. The implementation of a more accountable and open performance-based incentive system could be a solution to improve overall job satisfaction.
- Work capabilities are already good and implemented within the organisation, but intellectual capabilities need to be considered and further improved. The BKPSDM is advised to conduct regular training in critical thinking and problem-solving skills. Real-life case simulations, the formation of collaborative work teams, and mentoring by senior employees can help employees develop better analytical skills. Strengthening the intellectual capacity of employees will support their readiness to face complex and dynamic work challenges.
- Employee performance has been well implemented, but work efficiency must be considered. A review of workflows and task distribution is necessary to ensure that employees can work efficiently. BKPSDM can utilise information technology for the automation of administrative processes, the use of daily/weekly performance monitoring systems, and the setting of realistic targets tailored to employee capacity. In addition, training in time management and efficient work techniques can help to improve productivity on an ongoing basis.
- For further research, add other relevant variables  
This study only focuses on two independent variables, namely additional employee income and work ability. To gain a more comprehensive understanding of the factors that affect employee performance, expand the research population and sample. This study was only conducted on employees of the BKPSDM Office of North Morowali Regency. Further research can expand the scope of respondents to other agencies or different government agencies, so that comparisons between agencies can be made and broader generalisations can be obtained.

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