



Research Paper

The Effect of TPP Incentives (Income Improvement Allowance), Presence, Work Culture, and Work Discipline Against Employee Performance at the Department of Population and Civil Registration of Malang Regency

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ABSTRACT: This study aims to analyze the effect of TPP Incentives, Employee Presence, Work Discipline, and Work Culture on Employee Performance. This research is conclusive and classified in the type of causal research using a quantitative approach. Data were collected through an online census using a questionnaire instrument. The responses used were 41 respondents. The respondents themselves are all employees of the Malang Regency Dispendukcapil in Kepanjen. The data is processed using a linear regression equation approach with the SPSS program as the processor. Data analysis showed some relatively strong evidence to support all research hypotheses.

KEYWORDS: Dispendukcapil, Malang Regency, TPP Incentives, Employee Presence, Work Discipline, Work Culture, and Employee Performance

Received 24 October, 2021; Revised: 05 November, 2021; Accepted 07 November, 2021 ©
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I. INTRODUCTION

The progress of a nation is largely determined by the progress of its human resources. The government bureaucracy which is dominated by Civil Servants must be able to prepare themselves as well as possible to respond to the demands of the times, so that it leads to the creation of a professional, ethical, authoritative, effective and productive government apparatus in carrying out duties and responsibilities, and can meet the demands of the government. quality community service. Considering the position and role of civil servants based on Pancasila and the 1945 Constitution is as a State apparatus, in this case, civil servants have the task of carrying out public policies, providing services as well as being the glue and unifying of the nation, the state civil apparatus is required to work professionally, efficient, honest and responsible with good performance. One of the providers of public services is a government agency. The form of service from this government agency is in the field of population administration. In Article 1 of Law no. 24 of 2013 population administration is defined as a series of structuring and controlling population documents and data through population registration, civil registration, population administration management and the utilization of the results for public services and other sector development. As one of the public services, the Dispendukcapil of Malang Regency is required to provide quality services by the expectations and desires of the people of Malang Regency. Of course, in public services, good employee performance is needed so that it can be achieved and the realization of community satisfaction in terms of service. Mahsun (2006) describes a picture that organizational performance is determined by the performance of individuals/employees. It was also explained that performance is a description of the level of achievement of the goals or objectives of an organization both in quality and quantity. Robbins (2013) explains that employees achieve performance according to certain criteria for a job. Robbins (2013) also mentioned that individual performance can be measured by several measures such as the quality of work results, quantity of work and timeliness of employees' work. Performance is the responsibility of every individual who works in an institution or an organization. Good performance is the result of optimal work and according to organizational standards and supports the achievement of organizational goals. Increased employee performance

has an impact on the progress of the agency (organization) to be able to survive in unstable competition. Achievement of optimal employee performance can be observed from employee welfare and factors that support employee performance. The achievement of employee performance at the Dispendukcapil Malang Regency is of course also influenced by employee incentives. Incentives are a means of motivation that encourage employees to work with optimal abilities, which are intended as extra income outside of a predetermined salary or wage. Incentives are intended to meet the needs of employees and their families. The term incentive system is generally used to describe direct or indirect wage payment plans with various standards of employee performance or organizational profitability. According to Hasibuan (2001:117), incentives are additional remuneration given to certain employees whose performance is standard. This incentive is a tool used by supporters of the fair principle in providing compensation. Saputri (2020) tested the Effect of Attendance and Incentive Levels on Employee Performance with the result that there was a significant effect. Related to the results of Saputri's research (2020), it is necessary to test the influence of presence on employee performance. Employee attendance is one of supporting employee performance. For the provision of incentives, it is also seen from the presence level of each employee. Mangkunegara (2005) explains that work culture is a set of assumptions or belief systems, values, and norms developed within an organization that are used as behavioural guidelines for members to overcome external adaptation and internal integration problems. Hasibuan (2004: 213) argues that Work Discipline is an awareness of one's willingness to obey all applicable social rules and norms. Work discipline is also one of the factors in the success of employee performance because as a public service agency, of course, you must be on time in terms of opening and closing hours of services. Based on the work programs that are being run and for the realization of performance achievements that are according to targets in 2021, testing is needed to determine which factors are the main factors that affect employee performance at the Malang Regency Dispendukcapil Service.

II. LITERATURE REVIEW

2.1. Performance

Performance is the result of work and work behaviour that has been achieved in completing the tasks and responsibilities given within a certain period. Performance is a function of motivation and the ability to complete a task or one's work should have a certain degree of willingness and level of ability. Aspects of performance aspects according to Prabu Mangkunegara (2010: 67) that employee performance is the result of work in quality and quantity achieved by an employee or employees in carrying out their duties, namely as follows: a. The result of work is how someone gets something he does, b. Discipline, is the accuracy in carrying out tasks, how a person completes his work by the demands of the time given. c. Responsibility and cooperation are how someone can work well even in the presence and absence of supervision. Performance indicators according to Robins (2006: 260) can be measured through: a. Quality or quality, namely Performance is measured by employee perceptions of the quality of work produced where the work process approaches the point of perfection, b. Quantity or amount is the number of targets that are expected to exceed the set targets. The resulting product can be in the form of completed activity cycles, c. Punctuality or certain jobs have been given time to complete the work and the level of activity is completed at the beginning of time and maximize the time available for other activities, d. Effectiveness is the level of use of organizational resources such as energy, money and technology is maximized by increasing the results in the use of resources, e. Efficiency Measuring the degree of suitability of output income using the lowest possible cost.

2.2. Incentive

According to Sofyandi, (2008) Incentives are direct rewards for employees because their performance exceeds the set standards. Incentives as a means to encourage employees to work with optimal abilities, which are intended as extra income beyond the salary or wages that have been determined.

2.3. Discipline

Discipline is an attitude, behaviour and actions that are by company regulations, both written and unwritten. The regulations in question include absenteeism, late entry, and the early departure of employees or employees. So this is an employee disciplinary attitude that needs to be addressed properly by the management. Therefore, discipline can be interpreted as written or unwritten behaviour (Hasibuan, 2009: 212).

2.4. Work Culture

Work culture is a philosophy based on a view of life as values that become traits, habits and also drivers that are cultivated in a group and are reflected in attitudes into behaviour, ideals, opinions, views and actions that manifest as work or work (Gering, Supriyadi and Triguno, 2001: 7). The indicators of work culture according to Taliziduhu Ndraha can be categorized into 3, namely: a. Habits can usually be seen from how employee organizational behaviour is formed, namely behaviour based on awareness of rights and obligations,

freedom or authority and responsibility both personally and in groups within the scope of the work environment. b. Regulations To provide order and comfort in carrying out employee work duties, regulations are needed because regulations are a form of firmness and the most important part to realize disciplined employees in complying with all forms of applicable regulations. c. Values are a person's appreciation of what is more important, what is better or less good and what is more true or less. To be able to play a role, values must manifest themselves through certain media or encoders. So values and work culture cannot be separated and both must be in harmony with unidirectional work culture, harmony and balance.

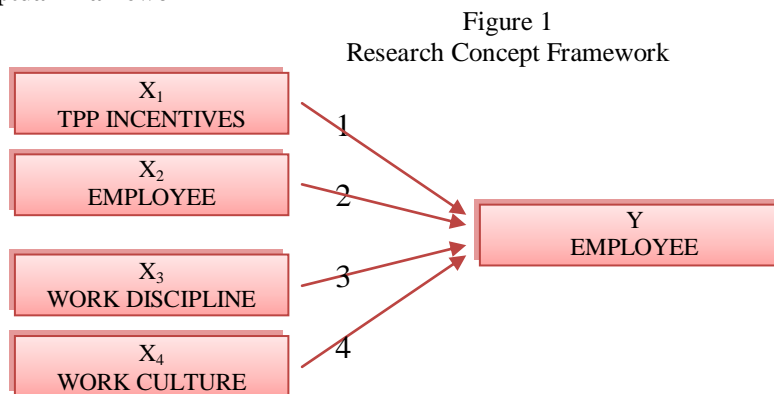
2.5. The Relationship between TPP Incentives, Attendance, Work Discipline, and Work Culture on Performance

Piani, (2015). The Effect of Additional Income for Civil Servants on the Performance of Echelon III and IV Employees at the Serang City Health Office. Faculty of Social and Political Sciences, Sultan Ageng Tirtasaya University. The results of the study there is a strong influence between TPP and employee performance, the better the TP-PNS, the performance of echelon III and IV employees will increase. Madjid, (2016). The influence of additional employee income (TPP) and workability on employee performance at the Regional Planning, Research and Development Agency (Bappeda) of Morowali Regency. The results of the research that have been carried out are that additional employee income and workability simultaneously have a positive and significant effect on employee performance at BAPPEDA Morowali Regency. Additional Employee Income has a positive and significant impact on the performance of BAPPEDA employees in the Morowali Regency. Workability has a positive and significant impact on employee performance at BAPPEDA Morowali Regency. Tristiadi, (2017). The Effect of Additional Employee Income (TPP) on Employee Performance in the Regional Secretariat Development Section of Berau Regency. Based on the results of the research and analysis that has been done, it can be concluded that additional employee income has a positive and significant effect on employee performance in the development of the regional secretariat of Berau Regency. This shows that if the additional employee income (TPP) increases, the employee's performance will increase and vice versa if the additional employee income (TPP) decreases, the employee's performance will decrease. Additional Employee Income in the development section of the Regional Secretariat of Berau Regency has a positive influence on employee performance, this must be maintained and improved because the results achieved have not been maximized and need good attention from the management. With the provision of appropriate additional employee income, employees will be serious and make various efforts to achieve better work results so that their performance can be further improved. With better performance, it will certainly advance the performance of an agency. Yalitoba, (2019). The Effect of Additional Income on Employee Performance at the Regional Secretariat of Sigi Regency. The results of this study indicate that there is a positive and significant effect of Additional Income on the Performance of Sigi Regency Regional Secretariat Employees by 79% but until now the Sigi Regency Government has not adopted the concept of performance-based benefits in providing compensation to its employees. The allowance system (Additional Employee Income) currently implemented by the local government of Sigi Regency which still refers to the Minister of Home Affairs No. 13 of 2016 concerning regional financial management guidelines that have not been fully implemented by looking at regional financial capabilities, workload factors, place of duty, working conditions, scarcity of professions or work performance, so that it affects employee performance. Umbeang, (2020). The results of research in this journal shows that there is an effect of Additional Employee Income on Employee Performance at the Department of Public Works and Spatial Planning of the Talaud Islands Regency. The amount of additional employee income contribution to employee performance at the Department of Public Works and Spatial Planning of the Talaud Islands Regency is 87.34% and the remaining 12.66% is influenced by other variables not examined in this study. So from the results of this study stated that there is a relationship between additional employee income on employee performance so that it can affect employee performance.

Based on the description above, then:

- a. H1 there is a significant effect between X1, X2, X3, X4 on Y
- b. H2 has a dominant influence between X1, X2, X3, X4 on Y

2.6. Conceptual Framework



III. RESEARCH METHOD

The research design is quantitative research, namely research that has a hypothesis which statistical tools are needed to prove the hypothesis. The results of the influence between the variables to be studied will be explained in more depth so that this type of research is explanatory. The scope of this research includes science on human resource management, especially studying Income Improvement Allowances, Attendance, Work Culture on Employee Performance.

a. Incentive (TPP)

Income Improvement Allowance is an allowance given to all Civil Servants (PNS) in the work environment of the Department of Population and Civil Registration of Malang Regency as a form of motivation for the performance or responsibility of employees in carrying out their task functions given to all Civil Servants. with the following indicators: 1. Workload, 2. Work Performance, 3. Working Conditions.

b. Presence

Attendance is the daily attendance rate of all civil servants. The indicators used are 1. Attendance of employees at work, 2. Accuracy of employees coming or going home, 3. Attendance of employees when they receive an invitation to take part in activities or events within the agency.

c. Work Discipline

Work discipline is a tool used by managers to communicate with employees so that they are willing to change a behaviour to increase one's awareness and willingness to comply with all company regulations with indicators: 1. Compliance with applicable regulations, 2. Use of appropriate work uniforms. has been determined, 3. Responsibility in doing the task.

d. Work Culture

Work culture is a habit that is carried out repeatedly by employees in an organization, a violation of this habit does not have strict sanctions but from the organizational actors morally it has agreed that this habit is a habit that must be adhered to in the context of carrying out public work to achieve goals with indicators: 1. Habits at work, 2. Rules at work, 3. Values at work.

e. Employee Performance

Employee performance is the target of the expected work results from employees for the tasks received with indicators: 1. Quality of work, 2. Quantity of work, 3. Timeliness of work.

The type of data used in this study is quantitative data, while the data sources are primary data and secondary data. The population in this study were all Civil Servants who worked in the Dispenduk Capil Malang Regency, totalling 41 people.

IV. RESULT AND DISCUSSION

4.1. Result

4.1.1. Description of Respondents Characteristics

41 respondents who participated in this study, dominated by the female, namely 25 people (61.0%) and the remaining 16 people (39.0%) male respondents. respondents who participated in this study, the majority of whom were in the age range of 31-40 years or could be called in their productive period. Respondents with an age range of 21-30 years were 8 people or 19.5%. Respondents with an age range of 41-50 years as many as 8 people or 19.5%. While the rests who are in the age range approaching retirement are 8 respondents or 19.5%. respondents who participated in this study had the last education level of Strata One (S1) as many as 15 people or 36.6%. Respondents who have the latest education at the Diploma level are 7 people or 17.1%. Respondents who are currently taking or have completed their undergraduate studies (S2) are 6 people or 14.6%. A total of 7 people or 17.1% of respondents have the latest education at the SMA/K level. While the remaining 6

respondents or 14.6% have the latest education with various levels. Respondents who participated in this study, the majority of whom were civil servants/CPNS as many as 41 people or 100%.

4.1.2. Data Validity Test

Based on the data from the tables of the validity test results, the statement items for this research questionnaire were 43 statement items and all of them were declared valid.

Table 1. Data Validity Test Results

Variable	Items	Value of Sig.	Correlation Coefficient	R-Tabel	Results
TPP Incentives X1	X1.1	0,0000	0,6980	0.3081	Valid
	X1.2	0,0000	0,7970	0.3081	Valid
	X1.3	0,0000	0,7700	0.3081	Valid
	X1.4	0,0000	0,7810	0.3081	Valid
	X1.5	0,0000	0,7410	0.3081	Valid
	X1.6	0,0000	0,6190	0.3081	Valid
	X1.7	0,0000	0,8300	0.3081	Valid
	X1.8	0,0000	0,7460	0.3081	Valid
	X1.9	0,0000	0,6870	0.3081	Valid
Employee Presence X2	X2.1	0,0000	0,8410	0.3081	Valid
	X2.2	0,0000	0,7920	0.3081	Valid
	X2.3	0,0000	0,8410	0.3081	Valid
	X2.4	0,0000	0,8480	0.3081	Valid
	X2.5	0,0000	0,8010	0.3081	Valid
	X2.6	0,0000	0,6970	0.3081	Valid
	X2.7	0,0000	0,7090	0.3081	Valid
	X2.8	0,0000	0,7660	0.3081	Valid
	X2.9	0,0000	0,9050	0.3081	Valid
Work Discipline X3	X3.1	0,0000	0,7100	0.3081	Valid
	X3.2	0,0000	0,8160	0.3081	Valid
	X3.3	0,0000	0,8640	0.3081	Valid
	X3.4	0,0000	0,7130	0.3081	Valid
	X3.5	0,0000	0,6780	0.3081	Valid
	X3.6	0,0000	0,7100	0.3081	Valid
	X3.7	0,0000	0,7730	0.3081	Valid
Work Culture X4	X4.1	0,0000	0,8190	0.3081	Valid
	X4.2	0,0000	0,7050	0.3081	Valid
	X4.3	0,0000	0,7130	0.3081	Valid
	X4.4	0,0000	0,8590	0.3081	Valid
	X4.5	0,0000	0,7830	0.3081	Valid
	X4.6	0,0000	0,8750	0.3081	Valid
	X4.7	0,0000	0,7410	0.3081	Valid
	X4.8	0,0000	0,8730	0.3081	Valid
	X4.9	0,0000	0,7390	0.3081	Valid
Employee Performance Y	Y1.1	0,0000	0,8350	0.3081	Valid
	Y1.2	0,0000	0,8050	0.3081	Valid
	Y1.3	0,0000	0,8580	0.3081	Valid
	Y1.4	0,0000	0,8890	0.3081	Valid
	Y1.5	0,0000	0,7280	0.3081	Valid
	Y1.6	0,0000	0,8480	0.3081	Valid
	Y1.7	0,0000	0,8020	0.3081	Valid
	Y1.8	0,0000	0,6940	0.3081	Valid
	Y1.9	0,0000	0,7460	0.3081	Valid

Source: Processed Data, 2021.

4.1.3. Data Reliability Test

The reliability test shows that all variables have a Cronbach Alpha value greater than 0.70 so it can be said that all measuring concepts of each variable from the questionnaire are reliable.

Table 2. Data Reliability Test Results

Variable	Question Items	Cronbach's Alpha	Cut Off Point	Results
TPP Incentives	9	0,895	0,700	Reliabel
Employee Presence	9	0,930	0,700	Reliabel
Work Discipline	7	0,872	0,700	Reliabel
Work Culture	9	0,925	0,700	Reliabel
Employee Performance	9	0,930	0,700	Reliabel

Source: Processed Data, 2021.

4.1.4. Description of Research Variables

Table 3. Description of Research Variables

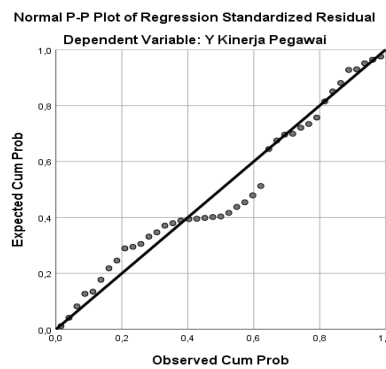
Average Responses of Respondents	Mean	Criteria
TPP Incentives	3,65	Good
Employee Presence	3,58	Good
Work Discipline	3,40	Sufficient
Work Culture	3,86	Good
Employee Performance	3,81	Good

Source: Processed Data, 2021

The TPP Incentive Variable has an average mean value of 3.65 or is in the range of values from 3.41 to 4.20 which is included in the good category. This means that the TPP incentives with the nine indicators are considered good by the respondents. The Employee Presence variable has an average mean value of 3.58 or is in the range of values from 3.41 to 4.20 which is included in the good category. This means that the Employee Presence with the nine indicators is considered good by the respondents. The Work Discipline variable has an average mean value of 3.40 or is in the range of values from 2.61 to 3.40 which is included in the sufficient category. This means that the Work Discipline with the seven indicators is considered sufficient by the respondents. The Work Culture variable has an average mean value of 3.86 or is in the range of values from 3.41 to 4.20 which is included in the good category. This means that the Work Culture with the nine indicators is considered good by the respondents. Employee Performance Variable has an average mean value of 3.81 or is in the range of values from 3.41 to 4.20 which is included in the good category. This means that the Work Culture with the nine indicators is considered good by the respondents.

4.1.5. Data Normality Test

Figure 2
Normal Probability Plot, Data Normality Test Results



Source: Processed Data, 2021

The data spread around the diagonal line and follows the direction of the diagonal line or histogram graph, so the regression model meets the assumption of normality.

Table 4. Kolmogorov-Smirnov Test, Data Normality Test Results

		Unstandardized Residual
N		41
Normal Parameters ^{a,b}	Mean	0,0000
	Std. Deviation	2,8237
Most Extreme Differences	Absolute	0,1340
	Positive	0,1340
	Negative	-0,0840
Test Statistic		0,1340
Asymp. Sig. (2-tailed)		0,0620

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Processed Data, 2021

Asymp Value. Sig. of 0.062 > 0.05. This means that the data used is normally distributed.

4.1.6. Data Multicollinearity Test

Table 5. Data Multicollinearity Test Results

Model		Collinearity Statistics		Results
		Tolerance	VIF	
1	(Constant)			
	TPP Incentives	0,3153	3,1715	No Symptoms of Multicollinearity
	Employee Presence	0,1889	5,2928	No Symptoms of Multicollinearity
	Work Discipline	0,9083	1,1009	No Symptoms of Multicollinearity
	Work Culture	0,1862	5,3718	No Symptoms of Multicollinearity

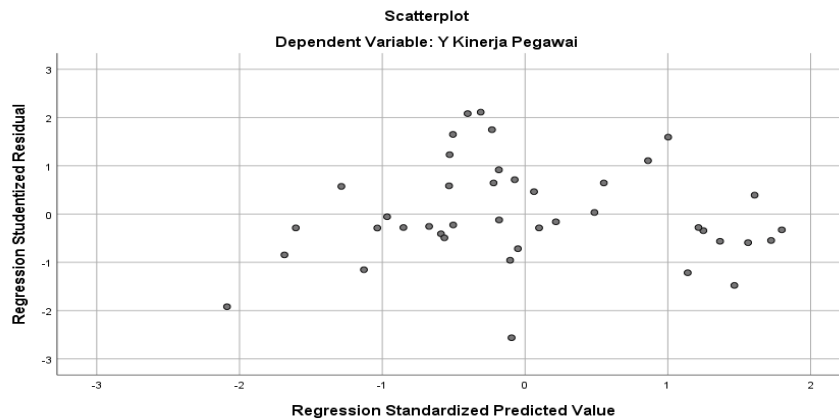
a. Dependent Variable : Y Employee Performance

Source: Processed Data, 2021

Tolerance value > 0.1 and VIF value of all independent variables < 10. This means that the independent variables in this study do not show any symptoms of multicollinearity in the regression model.

4.1.7. Uji Heteroskedastisitas Data

Gambar 3
Scatter Plot Hasil Uji Heteroskedastisitas Data



Source: Processed Data, 2021

The scatter plot diagram above shows that there is no clear pattern and the points spread above and below the number 0 on the Y axis, so it is certain that there are no symptoms of heteroscedasticity.

Table 6. Glejser Test Results

Model		Coefficients ^a		Results
		Sig.		
1	(Constant)			
	TPP Incentives	0,3639		Heteroscedasticity Does Not Occur
	Employee Presence	0,0962		Heteroscedasticity Does Not Occur
	Work Discipline	0,6740		Heteroscedasticity Does Not Occur
	Work Culture	0,0646		Heteroscedasticity Does Not Occur

a. Dependent Variable : ABS_RES

Source: Processed Data, 2021

Value of Sig. each independent variable is more than 0.05, it can be concluded that there is no heteroscedasticity.

4.1.8. Multiple Linear Regression

Table 7. Multiple Linear Regression Analysis Results

Model		Coefficients ^a			t	Sig.
		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta		
1	(Constant)	7.859	3.739		2.102	0.043
	TPP Incentives	0.310	0.140	0.307	2.214	0.033
	Employee Presence	0.394	0.149	0.474	2.642	0.012
	Work Discipline	-0.065	0.097	-0.055	-0.669	0.508
	Work Culture	0.148	0.179	0.149	0.825	0.415

a. Dependent Variable : Y Employee Performance

Source: Processed Data, 2021.

Based on the results of the multiple linear regression equation above, it can be interpreted as follows: The value of the regression coefficient for the TPP Incentive variable of 0.310 is positively related, meaning that the increasing TPP incentives will further improve employee performance. The value of the regression coefficient for the Employee Presence variable of 0.394 is also positively related, meaning that the better the management of the Employee Presence, the higher the Employee Performance. The regression coefficient value for the Work Discipline variable of 0.650 is negatively related, meaning that the higher the level of Work Discipline, the lower the Employee Performance. The regression coefficient for the Work Culture variable of 0.148 is positive, meaning that the better the Work Culture, the higher the Employee Performance.

4.1.9. Hypothesis Test

Table 8. Partial Hypothesis Test Results

Model		Coefficients ^a			t	Sig.	Results
		Unstandardized Coefficients		Standardized Coefficients			
		B	Std. Error	Beta			
1	(Constant)	7,859	3,739		2,102	0,043	
	TPP Incentives	0,310	0,140	0,307	2,214	0,033	Sig.
	Employee Presence	0,394	0,149	0,474	2,642	0,012	Sig.
	Work Discipline	-0,065	0,097	-0,055	-0,669	0,508	No Sig.
	Work Culture	0,148	0,179	0,149	0,825	0,415	No Sig

a. Dependent Variable : Y Employee Performance

Source: Processed Data, 2021

The results of partial hypothesis testing for the effect of the X1 variable on Y resulted in a significance value of 0.033 which is smaller than 0.05, so Ha is accepted. This shows that the TPP incentives have a positive and significant influence on employee performance. The results of partial hypothesis testing for the effect of the X2 variable on Y resulted in a significance value of 0.012 which is smaller than 0.05, so Ha is accepted. This shows that the presence of employees has a positive and significant influence on employee performance. The results of partial hypothesis testing for the effect of the X3 variable on Y resulted in a significance value of 0.508 which is greater than 0.05, so H0 is accepted. This shows that Work Discipline does not have a positive and significant influence on Employee Performance. The results of partial hypothesis testing for the effect of the X4 variable on Y resulted in a significance value of 0.415 which is greater than 0.05, so H0 is accepted. This shows that work culture does not have a positive and significant influence on employee performance. The results of partial hypothesis testing for the effect of the independent variables X1, X2, X3, X4 on the dependent variable Y, are also used to find dominance among the independent variables on the dependent variable. The results are shown by the variable X2 Employee Presence to be the most dominant influence on employee performance. This is indicated by the value of Standardized coefficients with a value of 0.474 or a percentage of 47.4%.

4.1.10. Coefficient of Determination Test

Table 9. Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.884 ^a	0.781	0.757	2.976

a. Predictors : (Constant), X4 Work Culture, X3 Work Discipline, X1 TPP Incentives, X2 Employee Presence

b. Dependent Variable : Y Employee Performance

Source: Processed Data, 2021

The R-value in the regression model is 0.884, indicating a very strong relationship between the TPP Incentives, Employee Presence, Work Discipline, and Work Culture variables on the Employee Performance variable. The same table also shows that the R² value in the regression model is 0.757, which means that the variables of TPP Incentives, Employee Presence, Work Discipline, and Work Culture provide a percentage contribution of 75.7% to employee performance. While the remaining 25.3% is influenced by other variables outside the research model.

4.2. Discussion

4.2.1. Description of Research Variables

Income Improvement Allowance is an allowance given to all Civil Servants (PNS) in the work environment of the Department of Population and Civil Registration of Malang Regency as a form of motivation for the performance or responsibility of employees in carrying out their task functions given to all Civil Servants. Where the amount of the TPP Incentive is also determined by the Workload, Work Performance, and Working Conditions. TPP incentives can be in the form of rewards in return for good performance. With the increasing TPP incentives, it will improve employee performance. Attendance is the daily attendance rate of all civil servants. Presence is a form of the presence of employees at work, both those who are in the office or on duty outside. Attendance includes the presence of employees at work, the accuracy of employees coming or going home, the presence of employees when they receive an invitation to take part in activities or events within the agency. An integrated attendance system with rewards as a reward for employee attendance and punishment in the form of salary cuts/benefits as a form of punishment for poor employee attendance also helps in shaping employee performance. If the management of employee attendance is getting better, it will improve employee performance. Work discipline is a tool used by managers to communicate with employees so that they are willing to change a behaviour to increase one's awareness and willingness to comply with all regulations. Work Discipline includes compliance with applicable regulations, use of predetermined work uniforms, responsibility in carrying out tasks. The relationship between work discipline and employee performance is more oriented to the personal obligations of an employee to the agency where he works. Work culture is a habit that is carried out repeatedly by employees in an organization, violations of this habit do not have strict sanctions, but the organizational actors have morally agreed that these habits are habits that must be adhered to in the context of carrying out public works to achieve goals. Work culture includes habits at work, workplace regulations, values at work. The relationship between workplace culture and employee performance is more oriented to the personal harmony of an employee, and the integration between employees and their agencies. Employee performance is the target of the work expected from employees for the tasks received. Employee performance includes quality of work, the quantity of work, timeliness of work. An employee with guaranteed incentives, highly disciplined, has a work ethic, high attendance rate, is always in harmony with the environment in which he works, has warm and familial interpersonal relationships with employees, supported by good inter-departmental integration, it is possible to create good employee performance. So that in serving the community it can be by the goals, vision and mission, and programs prepared by the agency.

4.2.2. Relationship Between Variables

Income Improvement Allowance Incentive (TPP) on Employee Performance

The results of partial hypothesis testing for the effect of the X1 variable on Y resulted in a significance value of 0.033 which is smaller than 0.05, so H_a is accepted. This shows that the TPP incentives have a positive and significant influence on employee performance. This is in line with Piani's research, (2015) that the Effect of Additional Income for Civil Servants on the Performance of Echelon III and IV Employees at the Serang City Health Office. The results of the study there is a strong influence between TPP and employee performance, the better the TP-PNS, the performance of echelon III and IV employees will increase. The same thing also happened in Tristiadi's research, (2017), that the Effect of Additional Employee Income (TPP) on Employee Performance in the Development Section of the Regional Secretariat of Berau Regency. Based on the results of research and analysis that has been carried out, it can be concluded that additional employee income has a positive and significant effect on employee performance in the development of the regional secretariat of Berau Regency.

Employee Presence on Employee Performance

The results of partial hypothesis testing for the effect of the X2 variable on Y resulted in a significance value of 0.012 which is smaller than 0.05, so H_a is accepted. This shows that the presence of employees has a positive and significant influence on employee performance. This is in line with research by Lia Saputri (2020) and Nur Hakiki (2019) concluding that attendance, work discipline also has a positive effect on employee performance.

Work Discipline on Employee Performance

The results of partial hypothesis testing for the effect of the X3 variable on Y resulted in a significance value of 0.508 which is greater than 0.05, so H0 is accepted. This shows that Work Discipline does not have a positive and significant influence on Employee Performance. This is not in line with research by Lia Saputri (2020) and Nur Hakiki (2019) which concludes that attendance, work discipline also has a positive effect on employee performance.

Work Culture on Employee Performance

The results of partial hypothesis testing for the effect of the X4 variable on Y resulted in a significance value of 0.415 which is greater than 0.05, so H0 is accepted. This shows that work culture does not have a positive and significant influence on employee performance. This is not in line with Elsa Adna Pratiwi's research (2018) which argues that work culture is also a factor that influences employee performance.

V. CONCLUSION AND SUGGESTIONS

5.1. Conclusion

Partial testing shows that TPP incentives have a positive and significant effect on employee performance. This indicates that performance optimization, achievement of work targets, effectiveness and efficiency of employee work can be realized by making the amount of TPP incentives as a form of motivation. TPP incentives can be in the form of rewards in return for good performance. Partial testing shows that the presence of employees has a positive and significant effect on employee performance. This indicates that the optimization of performance, achievement of work targets, effectiveness and efficiency of employee work can be realized by making employee presence an integrated system that controls attendance, indicators of attendance and the presence of employees both in the office and on duty outside. An integrated attendance system with rewards as a reward for employee attendance and punishment in the form of salary cuts/benefits as a form of punishment for poor employee attendance also helps in shaping employee performance. Partial testing shows that work discipline has no significant effect even though it has a positive relationship with employee performance. This indicates that the optimization of performance, the achievement of work targets, the effectiveness and efficiency of employees' work cannot be realized only by making the work discipline factor one of the references in showing employee performance. The relationship between work discipline and employee performance is more oriented to the personal obligations of an employee to the agency where he works. Partial testing shows that work culture has no significant effect even though it has a positive relationship with employee performance. This indicates that the optimization of performance, the achievement of work targets, the effectiveness and efficiency of employees' work cannot be realized only by making the work culture factor one of the references in showing employee performance. The relationship between workplace culture and employee performance is more oriented to the personal harmony of an employee, and the integration between employees and their agencies. Simultaneous testing shows that TPP incentives, employee attendance, work discipline, and work culture together have a positive and significant influence on employee performance. These things together form a chain of engagement that affects performance. An employee with guaranteed incentives, highly disciplined, has a work ethic, high attendance rate, is always in harmony with the environment in which he works, has warm and familial interpersonal relationships with employees, supported by good inter-departmental integration, it is possible to create good employee performance. So that in serving the community it can be by the goals, vision and mission, and programs prepared by the agency.

5.2. Suggestions

For the TPP Incentive variable, it should still be realized regularly as a form of reward and employee motivation. For the Employee Attendance variable, a flexible system should make it easier for technical attendance and attendance, while still observing the provisions and staffing rules. Continue to apply rewards and punishments for high attendance rates and unreasonable employee absences. The work discipline variable still needs to be maintained and improved for the sake of improving the interpersonal quality of employees. The work culture variable still needs to be maintained and improved for the sake of improving the quality between employees and the work environment, as well as integration between lines for work efficiency and effectiveness.

5.3. Research Limits

The results of testing with related variables still show results that indicate that partially there are still variables that have not had a significant effect so that redevelopment of this research is needed. The results of the research are still carried out internally, not involving the community as the party being served and the object receiving the service, which technically the employee's performance also includes service to the community.

5.4. Future Research Agenda

Developing relevant variables or constructs in improving employee performance by not closing the possibility to increase the number of indicators used, so that each variable becomes more in terms of roles and relationships. Future research needs to add or include other variables in the form of independent variables that can have a significant effect on employee performance, either partially or simultaneously. Future research is carried out externally by involving the community served by the agency. It is also a measure of employee performance.

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