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The Influence of Performance Allowances on Employee Work Performance at the Makassar State Administrative Court

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ABSTRACT

The government, in supporting the improvement of work quality and employee welfare, has issued one policy, namely providing performance allowances to civil servants. Employees play a very active role in every organizational activity because employees determine the realization of organizational goals. Therefore, providing performance allowances is expected to be able to motivate employees to produce good work results or work performance. This research aims to determine the description of performance allowances, work performance, and the magnitude of the influence of performance allowances on the work performance of employees of the Makassar State Administrative Court. This research is quantitative research with a correlational type of research. The sample in this study was 32 people using simple random sampling techniques. The data collection techniques used were questionnaires, interviews, and documentation. Meanwhile, the data analysis techniques used are descriptive statistical analysis and inferential statistical analysis. The test results show that the performance allowance variable is in the very high category, while the work performance variable is in the very good category. Based on the results of the product-moment correlation test, the relationship between variables is moderate and there is a positive and significant influence of performance allowances on the work performance of Makassar State Administrative Court employees of 27.4%. The research results show that with performance benefits employees are more disciplined and enthusiastic in improving their work performance.

INTRODUCTION

Human resource management is the process of organizing and managing human resources so that their potential can function optimally in achieving organizational goals. Human resources in this case are employees who play an active role in every organizational activity because employees plan, implement, and determine the realization of organizational goals (Asikin & Burhan, 2021; Jatobá et al., 2019; Mauro & Borges-Andrade, 2020; S. Suprianto & Arhas, 2022). Therefore, to achieve organizational success, one of the things that is very necessary is to have employees who have good work performance.

Achievement is the achievement of what has been done. Work performance is the achievement of what an employee has done in carrying out the work or responsibilities that

have been entrusted to him (Han & Robertson, 2021; Niswaty et al., 2023; Rahmi et al., 2020; D. W. T. Suprianto et al., 2021). Employees who have good work performance will not only have an impact on the employees themselves but will also support the success of an organization. Work performance is the work results achieved by a person in carrying out the tasks assigned to him, which are based on skill, experience, seriousness, and time. Work performance shows an employee's ability to understand and master the tasks given to him (Rachmat & Prasojo, 2021; Tkachenko et al., 2020; Wuyou Sui et al., 2019)

An employee's work performance can also experience increases and decreases caused by various factors that can influence it (Darwis et al., 2019; Dharma & Akib, 2005; Sari et al., 2020). Therefore, there needs to be a stimulant or encouragement within an employee to maintain and improve his work performance. To increase employee work performance, one of the factors that can influence this is providing compensation in the form of salary payments and allowance payments to employees. Benefits are additional income that an organization provides to its employees, (Kadarisman, 2014, h. 230). One of the allowances that can be given is performance allowance. "Performance allowance is one of the organization's efforts to retain its employees, with the hope that employees can improve their work performance" (Gizella, 2018).

Performance allowances are very important for employees because the amount of performance allowances is a reflection or measure of the value of the employee's work itself. Performance allowances can meet the needs of employees to fulfill their daily needs, both primary and secondary needs. The provision of performance allowances is adjusted to an employee's performance achievements. Therefore, by providing performance allowances, it is hoped that employee performance achievements can be realized well and an employee's work performance can also increase.

The Makassar State Administrative Court is a First Level Judicial Institution that has implemented the payment of performance allowances by following the general policy lines established by the Supreme Court of the Republic of Indonesia in Supreme Court Regulation Number 3 of 2020 concerning the Implementation of Providing Employee Performance Allowances within the Supreme Court and Judicial Bodies Below, where the provision of performance allowances at the Makassar State Administrative Court is based on the employee's position class.

Performance allowances are one of the external factors that influence efforts to improve employee work performance, in other words, performance allowances are awards in the form of additional income given to employees for their performance to increase employee morale and employee welfare, (Najoan dkk, 2018, h. 12). With the existence of performance allowances as a stimulant to increase employee morale, employees are expected to be able to enforce discipline, improve employee welfare, and improve employee work performance.

This research aims to determine the description of employee performance allowances, determine the description of employee work performance, and the influence of performance allowances on the work performance of Makassar State Administrative Court employees. The performance allowance indicators according to Najoan, (2018, p. 14) includes 1) Receiving allowances following the rules. 2) The allowance received increases income. 3) Timeliness of receiving performance allowances. 4) The level of adequacy in meeting employee needs. 5) Acceptance of allowances is by employee discipline. In this research, the indicators used are adapted to research needs, namely: 1) Receipt of allowances per regulations, 2) Level of adequacy in meeting employee needs, and 3) Receipt of allowances under employee discipline. The employee work performance indicators are measured based on the performance achievement scores of Makassar State Administrative Court employees. The hypothesis in this research is that it is suspected that there is a positive and significant

influence of performance allowances on the work performance of Makassar State Administrative Court employees.

METHODS

The type of research used is quantitative research, with a bivariate causal pproach, bivariate causal problem shows the influence of one variable to another. By observing certain aspects to obtain data on the problems that exist in the research objectives, where the data is processed, analyzed and processed further based on the theories that have been studied so that a conclusion can be drawn from the data.

The operational definition of this research consists of performance allowances and work performance, which are indicators of performance allowances. b) The level of adequacy in meeting employee needs, sub-indicators, namely the amount of performance allowances given that can help income as a civil servant, performance allowances can meet primary and secondary needs; b) Receiving allowances by employee discipline consists of sub-indicators of allowances given under work attendance and punctuality in completing tasks. The performance allowance variable is measured using the Likert scale. Furthermore, the measurement of work performance is the measurement standard from the Decree of the Secretary of the Supreme Court of the Republic of Indonesia concerning Technical Guidelines for Implementing Employee Performance Assessments within the Supreme Court and Subordinate Judicial Bodies 2020.

The population in this study was 35 employees who received performance allowances at the Makassar State Administrative Court. The sample in this study was taken based on the Krejcie table at a significance level of 5%. If the population is 35 people, the sample will be 32 people. The sampling technique uses a simple random sampling technique, namely sampling from the population is carried out randomly without paying attention to the strata in the population. Data collection techniques consist of questionnaires, interviews with employees, and documentation of research implementation. Before distributing the questionnaire to respondents, a validity and reliability test was first carried out on all questionnaire items. After all the questionnaire items are valid and reliable, the questionnaire can be distributed to respondents. Meanwhile, the data analysis technique in this research consists of descriptive statistics using percentage analysis, mean, and standard deviation. Inferential statistics consist of normality tests, paired t-tests, product moment correlation tests, and simple linear regression analyses. The statistical tool used to analyze the results of this research is the Standard Statistical Solution Software (SPPS).

RESULT AND DISCUSSION

The research results include a description of performance allowances, a description of work performance, and the influence of performance allowances on employee work performance at the Makassar State Administrative Court.

Overview of Performance Benefits

Benefits are compensation given to employees in an organization. Performance allowance is compensation given to employees because the employee has contributed to the organization by completing the work entrusted to him. In this research, the measurement of performance allowances at the Makassar State Administrative Court consists of 3 indicators, namely provision of allowances based on regulations, level of adequacy in meeting employee

needs, and receipt of allowances following employee discipline. The following are the results of the descriptive analysis of each indicator:

Table 1.
Descriptive Analysis Per Performance Allowance Indicator (X)

Indicator	n	N	Achievements (%)	Category
Receiving benefits by the rules	860	960	89,6	Very high
The level of adequacy in meeting employee needs	552	640	86,25	Very high
Acceptance of allowances is by employee discipline	577	640	90,16	Very high

Source: SPSS Data Processing

Acceptance of allowances is by the rules consisting of performance allowances given based on position class, performance allowances received every month and performance allowances given based on calculations of employee performance achievements. Based on this indicator, an achievement score of 860 was obtained from the total score and the achievement percentage was 89.6%, which shows that the receipt of performance allowances is in the very high category. On the indicator of the level of adequacy in meeting employee needs, namely primary needs and secondary needs, an achievement value of 552 was obtained from a total score of 640 with an achievement percentage of 86.25% which shows the level of adequacy in meeting needs in the very high category.

Acceptance of allowances is by employee discipline. Discipline is a feeling of obedience and obedience to the responsibilities given. Based on this indicator, an achievement score of 577 was obtained from a total score of 640. The achievement percentage was 90.16%, indicating that the receipt of allowances was by employee discipline in the very high category.

In realizing the goals of an organization, one of the factors that can increase employee enthusiasm at work apart from providing salaries is providing allowances. Benefits are compensation given to employees in an organization. Performance allowance is compensation given to employees because the employee has contributed to the organization by completing the work entrusted to him.

The provision of employee performance allowances is carried out based on predetermined rules which are given fairly and appropriately by the job responsibilities given to the employee or based on the employee's class of position. Employees who have a high position class will receive high-performance allowances and vice versa. The employee's position class is a reference for the amount of performance allowance received by the employee which can meet the employee's living needs, both primary and secondary needs.

The provision of performance allowances to Makassar State Administrative Court employees is based on Supreme Court Regulation Number 3 of the Year (2020) concerning the Implementation of Providing Employee Performance Allowances within the Supreme Court and Subordinate Judicial Bodies. In this regulation, it is explained that performance allowances are given to employees every month, and the amount of performance allowances is based on the class of position. Apart from that, it is also explained that performance allowances are calculated based on the accumulation of work attendance and employee performance achievements according to the class of position.

With performance allowances, employees will be more disciplined when working because if employees do not come to work, come to work late, leave before time, and do not fill in the attendance register when coming to and from work, they will be subject to a reduction in performance allowances. As stated by Najoan et al (2018, h. 12) that "Providing performance allowances to each employee is expected to enforce discipline and improve employee performance".

Deductions in performance allowances are also applied if employees receive sufficient grades, poor grades, or poor grades in the period for measuring employee performance achievements. Therefore, employees will try their best to work well and complete their work on time. P roviding performance allowances can motivate employees to work optimally and motivate employees to work even better" (Aulia Rossa Henita, 2023; Harries et al., 2005).

Overview of Work Performance

Work performance is the result of an employee's work on the responsibilities given to him. In this research, an employee's work performance was obtained based on the employee's monthly performance score at the Makassar State Administrative Court. The following are the results of the analysis of job performance descriptions of Makassar State Administrative Court employees:

Table 2.
Descriptive Analysis of Employee Performance Achievement Value Intervals

Indicator	n	N	Achievements (%)	Category
91-100	19	32	59,4	Very good
76-90	13	32	40,6	Good
61-75	0	32	-	-
51-60	0	32	-	-
<50	0	32	-	-

Source: Questionnaire Data Processing

Table 2 shows employee work performance based on employee monthly performance achievement values, 19 respondents (59.4%) obtained very good work performance and 13 other respondents (40.6%) obtained good work performance. Based on the results of the analysis, it can be concluded that the employee's overall work performance score is in the very good category, this shows that the employee understands the tasks carried out under his position, and in completing the tasks and responsibilities given to him can be realized well by the target which has been specified.

Find out the average implementation of performance allowance indicators and work performance for Makassar State Administrative Court employees, and the standard deviation values of the two variables can be seen in the following table:

Table 3.
Analysis of the Mean and Standard Deviation of Performance Allowance Variables and Work Performance for Makassar State Administrative Court Employees

Statistics			
		Performance Allowance (X)	Work Performance (Y)
N	Valid	32	32
	Missing	0	0
Mean		62,1563	91,3750
Median		62,5000	91,0000
Mode		70,00	91,00[a]
Std. Deviation		5,15633	4,97575
Variance		26,588	24,758
Minimum		51,00	82,00
Maximum		70,00	100,00
Sum		1989,00	2924,00

Source : SPSS 2023 Data Processing

Based on Table 3, the results of the analysis of the average (mean), median, mode, and standard deviation of each variable are obtained. In the performance allowance variable, the

average value obtained from the respondents' answer scores was 62.15 and the standard deviation value was 5.156. The total score of respondents was 1989 with the highest score being 70 and the lowest score being 51.

In the work performance variable, the average value obtained from the respondents' answer scores was 91.37 and the standard deviation value was 4.975. The total score of respondents was 2924 with the highest score being 100 in the very good category and the lowest score being 82 in the good category.

Work performance is assessed based on the employee's monthly performance achievement value. The final result of excellent work performance shows that an employee who has excellent work performance completes all responsibilities given to him within the period specified on the employee performance achievement sheet. The research results obtained are by an interview excerpt with the Head of the Civil Service Sub-Division who explained that to determine employee work performance, it can be seen from the employee's performance achievement value based on the main duties of an employee's position, the work targets that must be achieved in one month and how much work can be done. completed, if the work can be completed perfectly then it will get a score of one hundred.

Work performance is the result of an employee's work or achievements regarding what has been done both in quality and quantity. To determine the success of an employee in carrying out the tasks or work assigned, can be seen from the employee's work performance at the Makassar State Administrative Court through the employee's monthly performance achievement scores.

Monthly performance achievements are a comparison of performance realization with performance targets in one month. The target is the number of work results that will be achieved from each implementation of job duties, while the realization is the work results obtained in part, according to or exceeding the target. Monthly performance achievements contain the main tasks of the position, work targets, and realization using quality measures in the form of quality of work results and quantity measures in the form of numbers and contain the value of employee performance achievements.

In this research, employee work performance was in the very good category. Good work performance is the result of maximally completing tasks given by the responsibilities carried out. At the Makassar State Administrative Court, civil servants can complete the tasks assigned by the authority and responsibility of the position which can be seen from the employee's monthly performance achievement scores.

The Influence of Performance Allowances on Employee Work Performance at the Makassar State Administrative Court

Inferential statistical analysis of the results of this research consists of normality test, paired t-test, product moment correlation test, and simple linear regression analysis. The normality test aims to determine whether the research data obtained is normally distributed or not. In this research, the normality test method used is the Kolmogorov-Smirnov non-parametric statistical test using SPSS.

Table 4.
Kolmogorov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		32
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	4,24039759
Most Extreme Differences	Absolute	,110
	Positive	,065
	Negative	-,110
Test Statistic		,110
Asymp. Sig. (2-tailed)		,200[c,d]

a. Test distribution is Normal.
Source: SPSS Data Processing

Table 4 shows that the results of the normality test on the performance allowance and work performance variables are normally distributed as evidenced by the acquisition of a significance value of 0.200, which means it is greater than 0.05. Following the basis for decision-making, namely if the value (Sig 2-tailed) > 0.05 then the data is normally distributed.

The Paired T-Test aims to see whether there is a difference in the average between two paired samples or is related to the assumption that the data is normally distributed. After carrying out a normality test, the data was proven to be normally distributed. The following table shows the results of the paired t-test analysis:

Table 5
Paired T-test

Paired Samples Test									
		Paired Differences					t	df	Sig. (2-tailed)
					95% Confidence Interval of the Difference				
		Mean	Std. Deviation	Std. Error Mean	Lower	Upper			
Pair 1	X - Y	-29,21875	4,94965	,87498	-31,00329	-27,43421	-33,394	31	,000

Source: SPSS Data Processing

Based on the results of the data processing above, it is known that the significance value is 0.000. By the basis for decision-making in the Paired T-Test, namely, the significance value is less than 0.05 (0.000 < 0.05), it can be concluded that H0 is rejected, which means that there is a difference in the average performance allowance and work performance. Thus, it can be stated that there is a significant influence on the differences in treatment given to the performance allowance and work performance variables.

Product Moment Correlation Analysis is a statistical analysis test used to determine whether or not there is a relationship between performance allowance variables and work performance. The following table presents the results of the product-moment correlation analysis:

Table 6.
Product Moment Correlation Test

Correlations			
		Performance Allowance (X)	Work performance (Y)
Performance Allowance (X)	Pearson Correlation	1	,523**
	Sig. (2-tailed)		,002
	N	32	32
Work performance (Y)	Pearson Correlation	,523**	1
	Sig. (2-tailed)	,002	
	N	32	32

**. Correlation is significant at the 0.01 level (2-tailed).
Source: SPSS Data Processing

Based on the results of the product-moment correlation analysis above, a coefficient value of 0.532 was obtained, which indicates that there is a relationship between the performance allowance variable and employee work performance at the Makassar State Administrative Court with a moderate level of relationship in the interval 0.40-0.599.

Simple linear regression analysis aims to test the hypothesis in this research, namely that there is an influence of performance allowances on employee work performance at the Makassar State Administrative Court. For simple regression, the T-test is used, below are the results of the simple linear regression analysis:

Table 7.
Simple Linear Regression Analysis

Correlations			
		Performance Allowance (X)	Work Performance (Y)
Performance Allowance (X)	Pearson Correlation	1	,523**
	Sig. (2-tailed)		,002
	N	32	32
Work Performance (Y)	Pearson Correlation	,523**	1
	Sig. (2-tailed)	,002	
	N	32	32

Sumber : Hasil Olah Data SPSS

Based on the results of the analysis in the table above, the Tcount is 3.363, and the Ttable is 2.042 (according to the T table). Thus, Tcount is greater than Ttable (3.363 > 2.042) at a significance level of 5%, so H0 is rejected with the conclusion that performance allowances have a positive and significant effect on the work performance of Makassar State Administrative Court employees.

Table 8.
Results of Simple Linear Regression Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,523[a]	,274	,250	4,31049

a. Predictors: (Constant), Performance Allowance (X)
Source: SPSS data processing results

Table 8 shows the magnitude of the influence value between variables which can be seen in the coefficient of determination (r square) with a value of r square = 0.274, which means that the performance allowance variable has an influence of 27.4% on the work performance of Makassar State Administrative Court employees, while the rest 72.6% is influenced by other variables not explained in this study.

Based on the results of the simple linear regression analysis in Table 7, the data processing results show that the constant coefficient value is 59.994 and the performance allowance variable coefficient value is 0.505, so the regression equation is obtained< that is:

Ý = 59,994 + 0,505 X ..... (1)

The constant value in the regression equation above is 59.994, indicating that if the independent variable (performance allowance) is assumed to be constant, then the work performance of the Makassar State Administrative Court employees is 59.994, while the positive sign (+) 0.505 indicates that the performance allowance and work performance are in the same direction. So it can be concluded that if the performance allowance increases it will cause an increase in work performance of 0.505.

The results of this research are also supported by quotes from interviews with sources such as PTUN financial verifiers regarding the influence of providing performance allowances on employee work performance, namely "The existence of performance allowances is proof that the government appreciates employee performance by assessing performance and providing performance allowances so that employees are more enthusiastic about improving their work performance.

Performance allowances are income outside of salary given to employees in the hope that employees can improve their work performance. Employees who receive performance allowances can improve their work performance because performance allowances act as an incentive for employees to be enthusiastic about improving their self-quality to produce good work performance. with performance allowances employees will be motivated to work optimally so that it will have an effect on increasing employee work performance (Harries et al., 2005; Ningrum & Munajat, 2017). Based on he results of the analysis, the research results show that there is a positive and significant influence between performance allowances and the work performance of Makassar State Administrative Court employees.

CONCLUSION

Based on the results of the analysis of the influence of digital learning media on learning outcomes, the conclusion from the results of this research is that performance allowances (X) are in the very high category, which means that the provision of performance allowances is by the rules, can meet employee needs and the receipt of allowances is by employee discipline. Work performance (Y) based on the employee's monthly performance achievement value is in the very good category, which means that the employee understands the duties of his position and in completing the tasks can be realized well according to the specified targets. Based on the results of the data analysis, it show that there is a positive and significant influence of performance allowances on employee work performance at the Makassar State Administrative Court 27.4%.

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