

THE INFLUENCE OF EMPLOYEE ADDITIONAL INCOME (TPP) AND ORGANIZATIONAL JUSTICE EMPLOYEE PERFORMANCE AT THE REGIONAL PERSONNEL AND HUMAN RESOURCE DEVELOPMENT AGENCY (BKPSDM) OF WAJO REGENCY

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Keywords

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ABSTRACT

The purpose of this study was to determine and analyze the effect of additional employee income and organizational justice on employee performance at the Office of the Human Resources Development and Personnel Agency (BKPSDM) of Wajo Regency. The sample in this study is the total population, which is 43 respondents. Data collection techniques are carried out through observation, documentation and questionnaires. The results of the data analysis as seen in the table show that according to the perception of respondents in general, Organizational Justice at the Bureau of Personnel and Human Resource Development Agency is included in the very good criteria of the ideal score with the number of scores obtained 1451 with details of 10 indicators. The regression model in this research is suitable to be used to predict employee performance based on the input of additional variables of employee income, organizational fairness, and other variables outside this research model. The research shows that additional income and organization justice have a simultaneous and positive effect on employees' performance. The findings can inform policymakers and organizational leaders in designing effective compensation and management strategies that foster a positive work environment and improve employee outcomes. Lastly, qualitative research methods, such as interviews or focus groups, could be employed to gain deeper insights into employee perceptions and experiences regarding additional income, enriching the understanding of these dynamics in the workplace.

INTRODUCTION

Basically, an organization has the main goal that must be achieved in every business activity. In achieving the organization's goals, it is necessary to implement the implementation process of each field in the organization to jointly achieve the goals that have been set by the organization. A government agency can be ensured that there is a group of people who have been specially selected to carry out state duties as a form of service to the public and society. In a highly competitive world of work, the biggest challenge faced by agencies is how to retain competent employees (Agustian et al., 2023; Ghani et al., 2022; Jaipong et al., 2022; Mahapatra & Dash, 2022; Muzam, 2023). One of the efforts given by the agency is by providing performance allowances or additional employee income. Additional employee income or performance allowances are a stimulus for employees to be

able to give their best efforts to the agency, accompanied by high disciplined behavior. In addition, performance allowances or additional income provided can be a form of appreciation for employees. Factors that can affect the performance of civil servants include integrity, professionalism, mentality, scope, working conditions, and motivation (Damima & Hamim, 2023; Franco et al., 2002; Khanal et al., 2022; Rahman et al., 2023; Rumambi et al., 2022). In addition, there are various stigmas that civil servants in doing their work, are still often convoluted and not in accordance with SOPs, slow in providing various services, and there are still often illegal collection practices. Bureaucratic reform is an effort to carry out various reforms and fundamental changes to the government implementation system.

The changes focus on institutional aspects of the agency and the implementation of human resources of the apparatus. In Regulation Number 81 of 2010 concerning the design of bureaucratic reform, the government aims to make governance a good system. As a form of government attention to civil servants in motivating and improving performance, one way that can be done is by providing additional employee income which is part of the compensation (Fithon & Nugroho, 2024; Riyanto & Prasetyo, 2021; Zainudin et al., 2021). The additional employee income is given with the aim of being able to improve the attitude of discipline and performance of civil servants as state servants. The amount of additional employee income can be given in an amount greater than the amount of salary, so it is felt that it will be a source of motivation for bureaucratic officials to produce good performance (effective and efficient). Performance allowance is generally a compensation given to employees regularly every month, based on the workload tasks carried out (Pora, 2011).

Organizational justice is one of the factors that can affect employee performance (Abuelhassan & AlGassim, 2022; Chen & Khuangga, 2021; Hoang et al., 2022; Khan et al., 2023; Mulang, 2022). Organizational justice is a concept of balance in managing employees with the aim of triggering employee morale. The satisfaction or dissatisfaction of an employee with his or her job is a subjective situation. The performance of employees at the Office of the Personnel and Human Resources Development Agency has made a good contribution but still needs to be further improved. Based on these considerations, thus the author is interested in conducting research so that the researcher has a hypothesis that the additional employee income at the Office of the Wajo Regency Personnel and Human Resources Development Agency is expected to be in a fairly good criterion and an average ideal value, Organizational justice at the Office of the Wajo Regency Personnel and Human Resources Development Agency is expected to be in a fairly good and average criterion ideal value, employee performance at the Office of the Wajo Regency Personnel and Human Resources Development Agency is expected to be within the criteria of quite good and the average ideal value, and additional employee income and organizational justice have a simultaneous and positive effect on employee performance at the Office of the Wajo Regency Personnel and Human Resources Development Agency.

The purpose of this study was to determine and analyze the effect of additional employee income and organizational justice on employee performance at the Office of the Human Resources Development and Personnel Agency (BKPSDM) of Wajo Regency. The research contributes to the understanding of employee performance by examining the specific impacts of additional income and organizational justice within the context of the Human Resources Development and Personnel Agency (BKPSDM) of Wajo Regency. By analyzing these two critical factors, the study provides empirical evidence on how financial incentives and perceptions of fairness in the workplace influence employee productivity and motivation. This contribution is significant as it highlights the importance of not only providing additional income but also ensuring organizational justice to enhance overall employee performance. The findings can inform policymakers and organizational leaders in

designing effective compensation and management strategies that foster a positive work environment and improve employee outcomes.

The study on the influence of employee additional income and organizational justice on employee performance at the BKPSDM of Wajo Regency identifies several research gaps compared to Muslianto et al. (2023) and Mekka et al. (2023). While the former focuses on performance reports as a mediating factor in a specific local government context, and the latter examines additional incentives without emphasizing organizational justice, the Wajo study uniquely integrates both variables to assess their simultaneous impact on performance. This comprehensive approach not only provides localized insights specific to Wajo Regency but also contributes to understanding how these factors collectively influence employee performance in public administration, highlighting the study's novelty in addressing the interplay of additional income and organizational justice (Mekka et al., 2023; Muslianto et al., 2023).

METHODS

This research was conducted at the Wajo Regency Personnel and Human Resources Development Agency using quantitative research methods. The population in this study consisted of all civil servants, totaling 43 individuals. The sample withdrawal technique used was the saturated sampling technique, where the entire population in this study was utilized as the sample. This method is one of the non-probability sampling methods, which does not provide the same opportunity to each member of the population when selecting a sample. The sample in this study was the total population of 43 respondents. Data collection techniques were carried out through observation, documentation, and questionnaires. Data processing techniques were conducted through correction, coding, scoring/value, and tabulation.

RESULTS

Description of Research Results

To provide an overview of the answers or responses from each respondent, to the various questions or questionnaires asked related to the variables raised in this study

Table 1. Data Description of Additional Variables of Employee Income, Organizational Fairness, and Employee Performance

N	Employee's Additional		Organizational	Employee
		Income	Justice	Performance
Valid		43	43	43
	Missing	0	0	0
Mean		67.42	33.86	78.28
Median		66.00	34.00	73.00
Mode		66	30	94
Std. Deviation		7.420	3.028	9.723
Variance		55.059	9.171	94.539
Range		26	10	27
Minimum		54	30	67
Maximum		80	40	94
Total		2899	1456	3366

Table 1 shows that the respondents' answer indicator values are all valid with the data processing, and no observation data is lost with a missing value of 0. In the additional variable of employee income (X1), the mean shows a value of 67.42, a median with a value of 66.00 and a mode of 66, a standard deviation value of 7.420. Furthermore, the variance shows a value of 55.059, a range of 26, a minimum value of 54 and a maximum value of 80 with an overall number of frequencies of 2899. In the organizational justice variable (X2), the mean shows a value of 33.86 and a median with a value of 34.00, a mode of 30 and a standard deviation value of 3.028. Furthermore, the variance value is 9.171 and the range is 10, the minimum value is 30 and the maximum value is 40 with the total frequency of 1456. Meanwhile, in the employee performance variable (Y), the mean shows a value of 78.28 and a median with a value of 73.00, a mode of 94 and a standard deviation value of 9.723, followed by a variance value of 94.539 and a range of 27, a minimum value of 67 and a maximum value of 94 with an overall number of frequencies of 3366.

The scale of the likert of additional variables of employee income, organizational justice and employee performance can be seen in the following details.

Additional Variable of Employee Income (X1)

Table 2. Employee Income Supplemental Statement Item Score (x1)

No. Indicator	Score obtained	Ideal Score	Criterion	Score Relationship
1	146	172	Excellent	The score obtained is the sum of the scores of each item of the statement. Ideal score = highest score x number of respondents (4x43) = 172
2	159	172	Excellent	
3	138	172	Excellent	
4	140	172	Excellent	
5	143	172	Excellent	
6	148	172	Excellent	Criteria (Eco Putro Widoyoko, 2014:144):
7	143	172	Excellent	1) < 139.75 - 172 = Very Good
8	144	172	Excellent	2) < 107.5 – 139.75 = Good
9	142	172	Excellent	3) < 75.25 – 107.5 = Not Good
10	146	172	Excellent	4) < 43 – 75.25 = Very Not Good
11	149	172	Excellent	Category of Variable Assessment Results (X1)
12	137	172	Good	
13	143	172	Excellent	
14	137	172	Good	
15	144	172	Excellent	
16	145	172	Excellent	
17	137	172	Good	
18	152	172	Excellent	
19	153	172	Excellent	
20	153	172	Excellent	
Σ	2899	3440	Excellent	

Source : Primary data processed, 2024

Based on the results of data analysis as seen in the table, it turns out that according to the perception of respondents in general, the Employee Income Supplement at the Wajo Regency

Personnel and Human Resources Development Agency is included in the very good criteria of the ideal score with the number of scores obtained 2899 with details of 20 indicators.

Organizational Justice Variable (X2)

Table 3. Statement of Organizational Justice Item Score (X2)

No. Indicator	Score obtained	Ideal Score	Criterion	Score Relationship
1	153	172	Excellent	The score obtained is the sum of the scores of each item of the statement. Ideal score = highest score x number of respondents (4x43) = 172
2	153	172	Excellent	
3	154	172	Excellent	Category of Variable Assessment Results (X2) 1) $< 1397.5 - 1720 = \text{Very Good}$ 2) $< 1075 - 1397.5 = \text{Good}$ 3) $< 752.5 - 1075 = \text{Not Good}$ 4) $< 430 - 752.5 = \text{Very Bad}$
4	155	172	Excellent	
5	152	172	Excellent	
6	152	172	Excellent	
7	135	172	Good	
8	137	172	Good	
9	125	172	Good	
10	135	172	Good	
Σ	1451	1720	Excellent	

Source : Primary data processed, 2024

Based on the results of the data analysis as seen in the table, it turns out that according to the perception of respondents in general, Organizational Justice at the Wajo Regency Personnel and Human Resources Development Agency is included in the very good criteria of the ideal score with the number of scores obtained 1451 with details of 10 indicators.

Employee Performance Variable (Y)

Table 4. Employee Performance Statement Item Score (Y)

No. Indicator	Score obtained	Ideal Score	Criterion	Score Relationship
1	141	172	Excellent	The score obtained is the sum of the scores of each item of the statement. Ideal score = highest score x sum Respond (4x43) = 172
2	144	172	Excellent	
3	148	172	Excellent	Criteria (Eco Putro Widoyoko, 2014:144): 1) $< 139.75 - 172 = \text{Very Good}$ 2) $< 107.5 - 139.75 = \text{Good}$ 3) $< 75.25 - 107.5 = \text{Not Good}$ 4) $< 43 - 75.25 = \text{Very Not Good}$
4	153	172	Excellent	
5	147	172	Excellent	
6	147	172	Excellent	
7	142	172	Excellent	
8	145	172	Excellent	
9	133	172	Good	
10	142	172	Excellent	
11	143	172	Excellent	
12	140	172	Excellent	Category of Variable Assessment Results (Y) 1) $< 3354 - 4128 = \text{Very Good}$ 2) $< 2580 - 3354 = \text{Good}$
13	143	172	Excellent	
14	144	172	Excellent	

15	141	172	Excellent	3) < 1806 – 2580 = Not Good
16	140	172	Excellent	4) < 1032 – 1806 = Very Bad
17	144	172	Excellent	
18	141	172	Excellent	
19	146	172	Excellent	
20	137	172	Good	
21	111	172	Good	
22	112	172	Good	
23	138	172	Excellent	
24	139	172	Excellent	
Σ	3361	4128	Excellent	

Source : Primary data processed, 2024

Based on the results of data analysis as seen in the table, it turns out that according to the perception of respondents in general, Employee Performance at the Wajo Regency Personnel and Human Resources Development Agency is included in the very good criteria of the ideal score with the number of scores obtained 3361 with details of 24 indicators.

Inferential Statistics Analysis

Classical Assumption Test

The Multicollinearity Test is used to determine whether or not there is a deviation from the classical assumption of multicollinearity, namely the linear relationship between independent variables in the regression model. The multicollinearity test was carried out by looking at the value (VIF) of *Variance Inflation Factor* or *Tolerance*.

Table 5. Analysis of Classical Assumption Test (Multicollinearity Test)

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	13.932	11.145		1.250	.219		
Addition Employee Production	1.099	.135	.839	8.130	.000	.825	1.212
Organisational Justice	-.404	.308	-.090	-.869	.390	.825	1.212

a. Dependent Variable: Employee Performance

Source : Primary data processed, 2024

Based on the data processing, it was explained that the VIF value of Employee Income Supplement (X1) of 1.212 was smaller than 10, and Organizational Justice (X2) of 1.212 was smaller than 10. So overall the questionnaire distribution data is free from symptoms of multicollinearity.

The Linearity Test is used to determine whether the three variables that have been determined in this case, namely two independent variables and one dependent variable, have a linear relationship or not significantly.

Table 6. Analysis of the Classical Assumption Test (Linearity Test) of the Additional Variable of Employee Income (X1) on Employee Performance (Y)

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Employee Performance * Additional Employee Production	Between Groups	(Combined)	3138.877	16	196.180	6.312	.000
		Linearity	2549.258	1	2549.258	79.686	.000
		Deviation from Linearity	589.619	15	39.308	1.229	.313
	Within Groups		831.774	26	31.991		
	Total		3970.651	42			

Table 7. Analysis of the Classic Assumption Test (Linearity Test) of the Organizational Justice Variable (X2) on Employee Performance (Y)

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Employee Performance * Organizational Justice	Between Groups	(Combined)	2323.546	9	258.172	5.173	.000
		Linearity	270.324	1	270.324	5.416	.026
		Deviation from Linearity	2053.222	8	256.653	5.142	.000
	Within Groups		1647.106	33	49.912		
	Total		3393.860	42			

Source : Primary data processed, 2024

Based on the data processing in table 6, it is explained that the Linearity value of Employee Income Supplement (X1) to Employee Performance (Y) of 0.000 is less than 0.05, and Organizational Fairness (X2) to Employee Performance (Y) of 0.026 is less than 0.05. So all independent variables have a linear relationship with the bound variable.

The Heteroscedasticity test is used to test whether in the regression model there is an unevenness of variance from the residual of one observation to another.

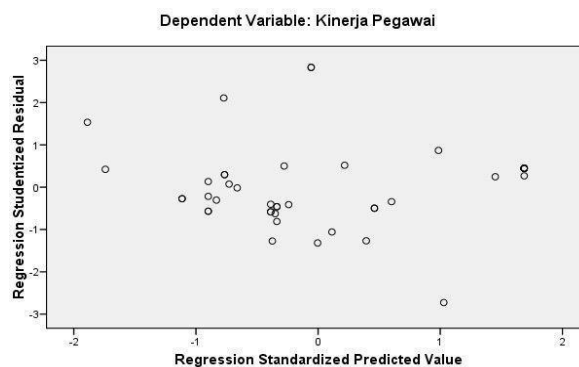


Figure 1. Analysis of Classical Assumption Test (Heteroscedasticity Test)

Based on figure 1 of the Scatterplot above, it can be seen that the randomly spread points both above and below zero on the Ydan axis do not form a certain pattern. Therefore, it can be concluded that there is no heteroscedasticity in the regression model, therefore the regression model in this research is suitable to be used to predict employee performance based on the input of additional variables of employee income and organizational justice.

The Normality Test is used with the aim of finding out whether the research sample has met the criteria for distribution or is normally distributed.

Table 8. Analysis of the Classical Assumption Test (Normality Test)

One-Sample Kolmogorov-Smirnov Test		
Unstandardized Residual		
N		43
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	5.76324153
Most Extreme Differences	Absolute	.184
	Positive	.184
	Negative	-.131
Kolmogorov-Smirnov Z		1.204
Asymp. Sig. (2-tailed)		.110

a. Test distribution is Normal.

b. Calculated from data

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance

Source : Primary data processed, 2024

Based on the results of data processing in table 8, it shows that the Kolmogorov-Smirnov test has a significance value of 0.110 which means it is greater than 0.05 which means that in this study it is distributed normally.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine how the state (rise or fall) of the value of a dependent variable or independent variable is used and this technique is used to measure the influence of the relationship of the independent variable on the bound variable

Table 9. Multiple Linear Regression Test Results

	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.932	11.145		1.250	.219
	Additional Employee Income	1.099	.135	.839	8.130	.000
	Organizational Justice	-.288	.331	-.090	-.869	.390

a. Dependent Variable: Kinerja Pegawai

Source : Data After processing, 2024

Based on table 9 above, it can be shown that a linear regression equation that reflects the relationship between the variables in this study is as follows: $Y = 13.932 (a) + 0.839 \text{ Additional Employee Income (X1)} - 0.090 \text{ Organizational Justice (X2)} + e$

From the multiple linear regression equation above, it shows that: The value of the constant obtained is 13.932, then it can be interpreted that if the independent variable is worth 0 (constant), then the dependent variable is worth 13.932. A positive sign means that it shows a unidirectional influence between independent variables and dependent variables. This shows that if all independent variables including performance allowance policy (X1), and organizational fairness (X2) are valued at 0 percent or have not changed, then the employee's performance value is 13,932.

The regression coefficient value of variable X1 is positive (+) of 0.839, it can be interpreted that if the variable X1 increases, the Y variable will also increase. This shows that if the additional employee income increases by 1%, then the performance of employees will increase by 0.839 assuming that other independent variables are considered constant. A positive sign means that it shows a unidirectional influence between independent variables and dependent variables. The coefficient value of the regression value of the X2 variable is negative (-) of - 0.090, then it can be interpreted that if the X2 variable increases, the Y variable will decrease, and vice versa. This value shows a negative influence (opposite direction) between the variables of organizational justice and employee performance. This means that if the variable of organizational justice increases by 1%, then on the contrary, the variable of employee performance will decrease by 0.090. Assuming that the other variables remain constant.

Hypothesis Testing

The statistical (partial) t test aims to determine whether or not there is a partial (own) influence given by the Independent/independent variable (X) on the dependent/bound variable (Y). From these results, the t-value calculated in the additional variable of employee income is 8.130 with a significance level of 0.000. Because the calculated t-value is greater than the t-table of $8.130 > 2.021$ and the significance value is $0.000 < 0.05$, H_0 is rejected and H_1 is accepted. So it means that the additional variable of employee income has a significant effect on employee performance.

From these results, the t-value calculated on the organizational justice variable is - 0.869 with a significance level of 0.390. Because the calculated t value is smaller than the table t, which is $-0.869 < 2.021$ and the significance value is $0.197 > 0.05$, H_0 is accepted and H_1 is rejected. So it means that the variable of organizational justice does not have a positive and significant effect on employee performance.

The f-statistic test (simultaneous) is used to determine the positive or negative relationship between independent variables and dependent variables. This function is used to find out whether the free variables together (simultaneously) affect the bound variables

Table 10. Test results f statistic (simultaneous)

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2575.623	2	1287.812	36.926	.000(a)
	Residual	1395.028	40	34.876		
	Total	3970.651	42			

a. Predictors: (Constant), Organizational Fairness, Performance Allowance Policy

b. Dependent Variable: Employee Performance

Source : Data After processing, 2024

Based on table 10, it shows that the results of the statistical test of F obtained a calculated F value of 36.926 with a significance level of 0.000. Because the value of f calculation is greater than the f table, which is $36.926 > 3.23$ and the significance value is $0.000 < 0.05$. This shows that additional employee income and organizational justice simultaneously affect employee performance.

R² (Coefficient of Determination) test, The coefficient of determination is a value that shows how much the dependent variable can explain the dependent variable. The determination coefficient can be seen from the value (Adjusted R²) because the independent variable used in this study is more than one variable

Table 11. Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.805(a)	.649	.631	5.906

a. Predictors: (Constant), Organizational Fairness, Employee Income Supplement

b. Dependent Variable: Kinerja

Source : Data After processing, 2024

Based on table 11 above, it shows that the determination coefficient has an Adjusted R Square of 0.631 or 63.1%. These results show that the additional variables of employee income and organizational fairness to employee performance variables are 63.1% and the remaining 36.9% are influenced by other variables outside this research model.

CONCLUSION

The research indicates that the additional income and organizational justice at the Office of the Personnel and Human Resources Development Agency (BKPSDM) of Wajo Regency are rated as very good, with scores of 2899 and 1456, respectively. Employee performance is similarly assessed as very good, with a score of 3366. The study demonstrates that both additional employee income and organizational justice positively and simultaneously affect employee performance. Future research could benefit from longitudinal studies to examine the long-term impacts of these factors, as well as investigations into specific dimensions of organizational justice, comparative studies across different agencies, and qualitative methods such as interviews to gain deeper insights into employee perceptions and experiences regarding these dynamics.

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