

The Role of Performance-Based Allowances, Work Motivation, and Work Discipline on Employee Performance

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Abstract: Performance Allowances, Work Motivation, and Work Discipline are essential in improving employee performance. They improve employee abilities and commitment to tasks and affect employee performance. This research aims to find out how Performance Based Allowances, Work Motivation, Work Discipline, and Employee Performance are at the Regional Personnel Agency of the Regional Government of West Java Province, as well as to determine the influence of Performance Based Allowances, Motivation Work, and Work Discipline on Employee Performance. The research method used was descriptive verification analysis with a census/saturated sampling technique. All 137 employees at the Regional Civil Service Agency of the West Java Provincial Government were respondents in this research. Data collection techniques were used by distributing questionnaires to 137 respondents. Calculations were carried out using the Statistical Product and Service Solutions (SPSS) Software Program version 25. The research results show that performance-based allowances, work motivation, and work discipline partially and simultaneously influence employee performance at the Regional Civil Service Agency of the Regional Government of West Java Province.

Keywords: Employee Performance; Performance-Based Benefits; Work Discipline; Work Motivation

INTRODUCTION

As a public organization, the West Java Provincial Government needs human resources to perform well and provide optimal services to the community in various sectors closely related to improving the community's welfare and quality of life. In its implementation, it is necessary to build a State Civil Apparatus that has integrity, is professional, neutral—free from political intervention, corrupt practices, collusion, and nepotism—can provide public services for the community, and can carry out its role as an element of national unity based on Pancasila and the 1945 Constitution. ASN Employees fill ASN positions themselves, while certain ASN positions can be filled by soldiers of the Indonesian National Army and members of the Indonesian National Police by applicable regulations.

Regarding the Performance of BKD Employees of the West Java Provincial Government from 2021 to 2023, this can be seen in Table 1 below:

Table 1. Performance of Employees of the Regional Civil Service Agency of the West Java Provincial Government 2021 – 2023

Month	2021		2022		2023	
	Number of Employees (People)	Average Employee Performance (Percentage)	Number of Employees (People)	Average Employee Performance (Percentage)	Number of Employees (People)	Average Employee Performance (Percentage)
January	114	95,29	124	97,79	137	94,76
February	119	93,75	123	98,68	136	95,29
March	119	93,32	121	98,25	136	98,92



Month	2021		2022		2023	
	Number of Employees (People)	Average Employee Performance (Percentage)	Number of Employees (People)	Average Employee Performance (Percentage)	Number of Employees (People)	Average Employee Performance (Percentage)
April	125	94,23	124	98,81	137	98,59
May	125	96,37	136	92,46	138	96,80
June	126	96,07	136	98,33	139	96,90
July	124	97,84	136	98,19	139	96,88
August	124	97,04	136	98,14	139	96,58
September	124	97,38	133	98,27	138	97,39
October	124	96,70	136	96,62	136	96,87
November	120	97,90	136	97,02	135	96,89
December	120	98,53	136	95,09	134	96,78
Amount	1.464	1.154,42	1.577	1.167,65	1.644	1.162,65
Average	122	96,20	132	97,30	137	96,89

Source: (Badan Kepegawaian Daerah, 2024)

Based on Table 1 above, it can be concluded that the performance of West Java Province BKD employees has fluctuated and has not reached the expected optimal percentage level, which is 100%.

Sinambela & Sinambela (2019) States that employee performance is defined as the ability of employees to do a particular skill. Employee performance is essential because, with this performance, it will be known how far their ability is in carrying out the assigned tasks (Sihaloho & Siregar, 2020). Individual or group performance in an organization is defined as the work they do by their various authorities and responsibilities to achieve organizational goals while complying with the law and following morals and ethics. Many factors affect employee performance, including Performance Allowances, Work Motivation, Work Discipline, Compensation, Work Environment, Work Culture, and leadership.

(Munajah, 2019) defines performance allowances as a program to improve workers' welfare in indirect, material, and non-material ways and as a form of company service rewards to workers outside of salary or wages, such as sick pay, savings, distribution in the form of shares, insurance, hospital care, pension funds, and others. As defined by (Wardana & Agustina, 2018), performance allowances include all employee rewards to recognize employee achievement. Employees receive allowances as compensation for employee work contributions. Employees will receive total allowances if their tasks can be completed thoroughly. Performance allowances are significant for organizations because they indicate their dedication to maintaining human resources, which is a significant cost consideration (Priyono, 2024). Accurate benefits can increase staff motivation and focus on company goals.

Performance benefits are defined (Munajah, 2019) as a program to improve the welfare of workers in indirect material and non-material ways and as a form of company service rewards to workers outside of salary or wages, such as sick pay, savings, distribution in the form of shares, insurance, hospital care, pension funds, and others. As defined by (Wardana & Agustina, 2018), performance benefits include all rewards given to employees to recognize employee achievement. Employees receive benefits as compensation for employee work contributions. Employees will receive full benefits if their tasks can be completed entirely. Performance benefits are significant for organizations because they indicate their dedication to maintaining human resources,



which are the primary cost considerations. Accurate benefits can increase staff motivation and focus on company goals.

According to (Agustini & Dewi, 2019), work discipline is an attitude of obedience to the rules and norms that apply in a company to increase employee determination in achieving company/organizational goals. (BPK RI, 2021) defines Civil Servant Discipline as the ability of Civil Servants to comply with obligations and refrain from actions prohibited by laws and regulations, service regulations, and service regulations and their implementing regulations. Civil Servants can commit disciplinary violations by speaking, writing, or acting in a way that is contrary to their obligations or violates the regulations stipulated in the Civil Servant Disciplinary Regulations, whether carried out during working hours or outside working hours. Disciplinary punishment is a consequence given to civil servants who violate behavioral norms. Performance Allowances, Work Motivation, and Work Discipline are essential in improving employee performance. They improve employee abilities and commitment to tasks and affect employee performance.

Based on the description above, from the phenomenon that occurred at the Regional Personnel Agency of the West Java Provincial Government, the author is interested in further researching the "Influence of Performance-Based Allowances, Work Motivation, and Work Discipline on Employee Performance."

METHODS

According to (Sugiyono & Lestari, 2021), a research method is a scientific method for obtaining data with specific purposes and uses. The author researched performance-based allowances, work motivation, work discipline, and employee performance at the regional personnel agency (BKD) of the West Java provincial government in 2024. This study's population was the 137 employees of the Regional Personnel Agency of the West Java Provincial Government. Data was taken from the questionnaire and processed using SPSS version 25.

This study uses a multiple linear regression approach. The descriptive verification analysis method was used to test whether Performance-Based Allowances, Work Motivation, and Work Discipline affected Employee Performance at the Regional Personnel Agency of the West Java Provincial Government. Using the research method, a significant relationship between the variables studied will be known, resulting in a conclusion clarifying the picture of the studied object. In this study, descriptive verification analysis is used to test whether Performance-Based Allowances, Work Motivation, and Work Discipline affect Employee Performance at the Regional Personnel Agency of the West Java Provincial Government and to test the hypothesis whether the hypothesis is accepted or rejected.



RESULTS AND DISCUSSION

The characteristics of respondents in this study are as follows:

Table 2. Respondent Profile

Category	Percentage
Gender	
Male	59.12%
Female	40.88%
Age	
20-30 years	23.35%
31-40 years	27.01%
41-50 years	34.31%
51-60 years	13.14%
>60 years	2.19%
Education	
High School/Vocational	10.95%
D3	4.38%
S1/ D4	43.06%
S2	37.23%
S3	4.38%
Work Period	
<5 years	16.4%
6-10 Years	24.2%
11-15 Years	11.0%
16-20 Years	24.2%
>20 Years	24.2%
Group	
Group II	9.49%
Group III	78.10%
Group IV	12.41%

Source: Questionnaire (2024)

The validity test uses the Pearson Product Moment Correlation technique, with a total test sample of 137 respondents. Items are declared valid if the r_{count} value is $> r_{\text{table}}$. The following are the results of the Validity Test of the questionnaire instrument:

Table 3. Validity Test Results

Item	Requirement	Result	Judgment
Validity X1	$r_{\text{calculation}} > r_{\text{table}} = 0.360$	> 0.360	Valid
Validity X2	$r_{\text{calculation}} > r_{\text{table}} = 0.360$	> 0.360	Valid
Validity X3	$r_{\text{calculation}} > r_{\text{table}} = 0.360$	> 0.360	Valid
Validity Y	$r_{\text{calculation}} > r_{\text{table}} = 0.360$	> 0.360	Valid

Source: SPSS processing results (2024)

Based on the test results, all items have a calculated $r_{\text{value}} > r_{\text{table}}$, which means that all items are valid and can be used to measure the four variables used in this study.



Table 4. Reliability Test Results

Variables	Number of Items	Alpha Cronbach's	Interpretation
Performance-Based Allowance	4	0,801	Reliable
Work Motivation	5	0,809	Reliable
Work Discipline	5	0,889	Reliable
Employee Performance	4	0,966	Reliable

Source: SPSS processing results (2024)

The Reliability Test in table 4, uses the Alpha Cronbach's technique. The instrument is declared reliable if it has a Cronbach's Alpha Coefficient value > 0.7 . Based on the test results, the Alpha Cronbach coefficient value of the Performance-Based Allowance Variable is 0.801, the Work Motivation Variable is 0.809, the Work Discipline Variable is 0.889, and the Employee Performance Variable is 0.966. Because all variables' Alpha Cronbach coefficient value is greater than 0.7 ($\alpha > 0.7$), the measurement of all research variables is reliable.

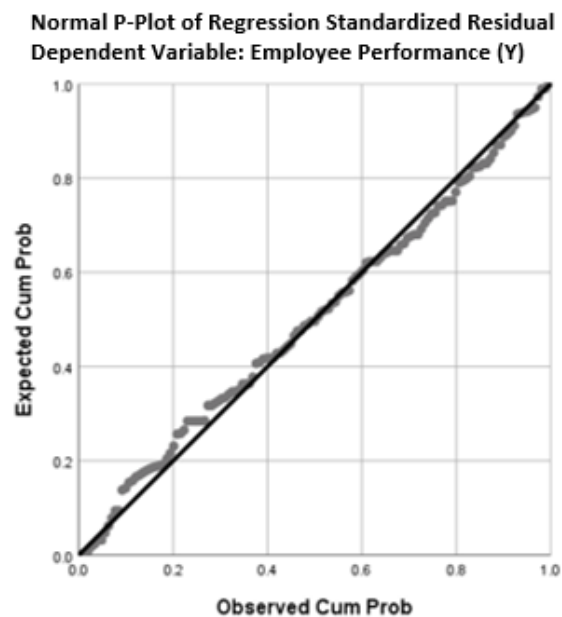


Figure 1. P-Plot Graph of Data Normality

Source: SPSS processing results (2024)

The graph above shows that the data distribution points are spread along the diagonal line, which shows that the data in the regression model is normally distributed.



Table 5. Tolerance and VIF Values

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Performance Based Allowance (X1)	.686	1.457
Work Motivation (X2)	.657	1.522
Work Discipline (X3)	.656	1.523

Source: SPSS processing results (2024)

Based on the test results, it can be seen that the Tolerance value of the Performance-Based Allowance Variable (X1) is 0.686, Work Motivation (X2) is 0.657, and Work Discipline (X3) is 0.656, while the VIF value of the Performance-Based Allowance Variable (X1) is 1.457, Work Motivation (X2) is 1.522. Work Discipline (X3) is 1.523. The Tolerance value > 0.1 and $VIF < 10$ for all independent variables indicate no high correlation between the independent variables. Thus, the regression model does not have a multicollinearity problem.

Heteroscedasticity symptoms in the regression model can be detected from the distribution of data in the following scatterplot graph:

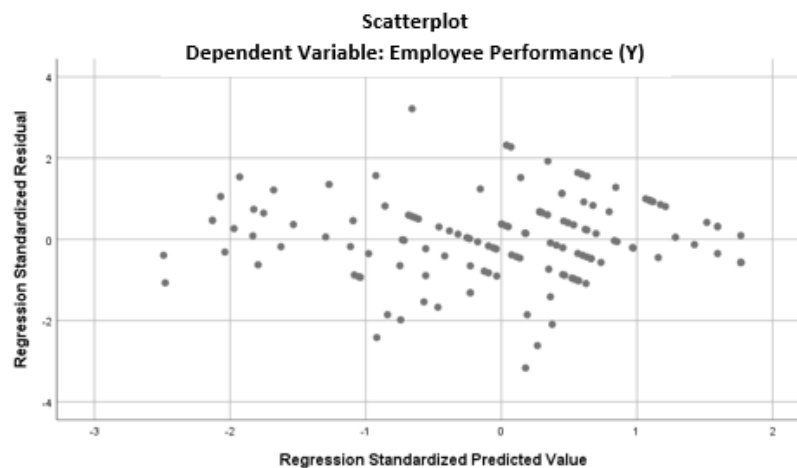


Figure 2. Scatterplot

Source: SPSS processing results (2024)

The distribution of data points displayed in the graph above shows that the data is randomly distributed and does not form a particular pattern between the 0-axis. This shows that the regression model does not have a heteroscedasticity problem.

The regression model equation can be arranged based on the constant values and regression coefficients, which can be seen in the following table:

Table 6. Constant Values and Regression Coefficients

Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	1.977	.972
Performance Based Allowance (X1)	.332	.060
Work Motivation (X2)	.154	.047
Work Discipline (X3)	.295	.048

a. Dependent Variable: Employee Performance (Y)

Source: SPSS processing results (2024)



Based on the output in the table above, the following regression equation model can be compiled:

$$Y = 1.977 + 0.332X_1 + 0.154X_2 + 0.295X_3$$

The interpretation of the regression equation model above is as follows:

The constant value of 1.977 means that if there is no influence from the Performance-Based Allowance, Work Motivation, and Work Discipline Variables, Employee Performance will be worth 1.977 units.

The regression coefficient value of X1 is 0.332, meaning that Performance-Based Allowance has a positive effect on Employee Performance. If the Performance-Based Allowance increases by 1 unit while the Motivation and Work Discipline Variables are constant, then Employee Performance will increase by 0.332 times.

The value of the X2 regression coefficient is 0.154, meaning that Work Motivation has a positive effect on Employee Performance. If work Motivation increases by 1 unit while the Performance-Based Allowance and Work Discipline variables are constant, then Employee Performance will increase by 0.154 times.

The value of the X3 regression coefficient is 0.295, meaning that Work Discipline has a positive effect on Employee Performance. If work discipline increases by 1 unit while the Performance-Based Allowance and Work Motivation variables are constant, then Employee Performance will increase by 0.295 times.

**Table 7. Results of the Determination Coefficient test
 Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.793 ^a	.629	.621	1.508

a. Predictors: (Constant), Work Discipline (X3), Performance-Based Allowance (X1), Work Motivation (X2)

b. Dependent Variable: Employee Performance (Y)

Source: SPSS processing results (2024)

The R-square value is 0.629, meaning that Performance-Based Allowances, Work Motivation, and Work Discipline influence 62.9% of changes in Employee Performance. In comparison, the remaining 37.1% influences other factors not studied.

**Table 8. F Test Results
 ANOVA^a**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	513.084	3	171.028	75.194	.000 ^b
Residual	302.508	133	2.274		
Total	815.591	136			

a. Dependent Variable: Employee Performance (Y)

b. Predictors: (Constant), Work Discipline (X3), Performance-Based Allowance (X1), Work Motivation (X2)

Source: SPSS processing results (2024)

The test results in the table above show an F_{count} value of 75.194 with a significance of 0.000. Because of $F_{count} > F_{table}$ ($75.194 > 2.673$) and sig. $0.000 < 0.05$, then H_0 is rejected, and H_1 is accepted, meaning that together, there is a significant influence of the Performance-Based Allowance, Work Motivation, and Work Discipline Variables on Employee Performance.



The basis for making decisions to reject/accept the hypothesis is as follows:

- If $t_{count} > t_{table}$ or sig. < 0.05 , then H_0 is rejected, and H_1 is accepted, meaning that partially, there is a significant influence of the independent variable on the dependent variable.
- If $t_{count} < t_{table}$ or sig. > 0.05 , then H_1 is rejected, and H_0 is accepted, meaning that partially, there is no significant influence of the independent variable on the dependent variable.

Table 9. T-Test Results Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.977	.972		2.034	.044
Performance Based Allowance (X1)	.332	.060	.351	5.508	.000
Work Motivation (X2)	.154	.047	.214	3.282	.001
Work Discipline (X3)	.295	.048	.400	6.141	.000

a. Dependent Variable: Employee Performance (Y)

Source: SPSS processing results (2024)

Based on the data testing results displayed in the table above, it can be seen that the effect of Performance-Based Allowances on Employee Performance has a t-value of 5.508 with a significance of 0.000. Because $t_{count} > t_{table}$ ($5.508 > 1.978$) and sig 0.000 < 0.05 , then H_0 is rejected and H_1 is accepted, meaning that Performance-Based Allowances partially have a significant effect on Employee Performance.

The effect of Work Motivation on Employee Performance has a t-value of 3.282 with a significance of 0.001. Because $t_{count} > t_{table}$ ($3.282 > 1.978$) and sig 0.001 < 0.05 , then H_0 is rejected and H_1 is accepted, meaning that Work Motivation partially has a significant effect on Employee Performance.

The effect of Work Discipline on Employee Performance has a t-value of 6.141 with a significance of 0.000. Because $t_{count} > t_{table}$ ($6.141 > 1.978$) and sig 0.000 < 0.05 , then H_0 is rejected and H_1 is accepted, meaning that Work Discipline partially has a significant effect on Employee Performance.

The Effect of Performance-Based Allowances on Employee Performance at the Regional Personnel Agency of the West Java Provincial Government

Based on the Research Results, Performance-Based Allowances positively affect Employee Performance at the West Java Provincial Government Regional Personnel Agency, with the highest assessment in the reward dimension and the lowest in the work results dimension. Based on the results of partial hypothesis testing, it can be seen that the effect of performance-based allowances on employee performance has a count value of 5.508, which is a significance of 0.000. Because $t_{count} > t_{table}$ ($5.508 > 1.978$) and sig 0.000 < 0.05 , then H_0 is rejected and H_1 is accepted, meaning that Performance-Based Allowances partially have a significant effect on Employee Performance at the Regional Personnel Agency of the West Java Provincial Government. The results of this study are in line with the results of previous studies conducted by (Zuhri et al., 2021), which concluded that the Provision of Performance Allowances affects Employee Performance at the Animal Husbandry and Animal Health Service of Tulungagung Regency and also in line with the results of research (Medice & Rusandy, 2023), which states that Performance Allowances affect Employee Performance at the Human Resources Development and Personnel Agency of Tulungagung Regency, and are also in line with



the results of research conducted by (Permatasari, 2023), which concluded that Allowances have an impact and influence on Employee Performance at the Banyuasin Manpower and Transmigration Service.

The Influence of Work Motivation on Employee Performance at the Regional Personnel Agency of the West Java Provincial Government

Based on the research results, work motivation positively affects employee performance at the West Java Provincial Government Regional Personnel Agency, with the highest assessment being in the attitude/values dimension and the lowest in the individual goal dimension.

Based on the results of partial hypothesis testing, it can be seen that the Influence of Work Motivation on Employee Performance has a t-value of 3.282 with a significance of 0.001. Because $t_{count} > t_{table}$ ($3.282 > 1.978$) and $sig\ 0.001 < 0.05$, H_0 is rejected and H_1 is accepted, meaning that Work Motivation partially has a significant effect on Employee Performance at the Regional Personnel Agency of the West Java Provincial Government.

This study's results align with previous research conducted by (Ramadhan et al., 2020), which concluded that Motivation influences Employee Performance at PT. Cipta Bangun Persada, also in line with the study's results (Rahmah et al., 2020), states that Motivation affects Employee Performance at PT. Bank Syariah Mandiri KCP Ujungberung, also in line with the study's results (Rachmawati et al., 2020), concluded that motivation is important in influencing employee performance at PT. Mitra Sistem Informatika.

The Influence of Work Discipline on Employee Performance at the Regional Personnel Agency of the West Java Provincial Government

Based on the research results, work discipline positively affects employee performance at the West Java Provincial Government Regional Personnel Agency, with the highest assessment being in the compliance and obedience dimension and the lowest in the normative dimension.

Based on the results of the partial hypothesis test, it can be seen that the Influence of Work Discipline on Employee Performance has a t-value of 6.141 with a significance of 0.000. Because $t_{count} > t_{table}$ ($6.141 > 1.978$) and $sig\ 0.000 < 0.05$, then H_0 is rejected, and H_1 is accepted, meaning that Work Discipline partially has a significant effect on Employee Performance at the Regional Personnel Agency of the West Java Provincial Government.

This study's results align with previous research conducted by (Rahmah et al., 2020), which stated that Work Discipline affects Employee Performance at PT. Bank Syariah Mandiri KCP Ujungberung, also in line with the results of research conducted by (Rachmawati et al., 2020), concluded that Discipline has an important role and influences Employee Performance at PT. Mitra Sistem Informatika. This is also in line with the results of research conducted by (Zuhri et al., 2021), which concluded that work discipline affects Employee Performance at the Animal Husbandry and Animal Health Service of Tulungagung Regency.

The Influence of Performance-Based Allowances, Work Motivation, and Work Discipline on Employee Performance at the Regional Personnel Agency of the West Java Provincial Government

Based on the Research Results, it can be seen that. Performance-based allowances, Work Motivation, and Work Discipline positively affect Employee Performance at the Regional Personnel Agency of the West Java Provincial



Government, with the highest assessment on the Work Discipline variable and the lowest on the Work Motivation variable.

Based on the results of simultaneous hypothesis testing, it can be seen that the F-count test value is 75.194, with a significance of 0.000. Because $F_{\text{count}} > F_{\text{table}}$ (75.194 > 2.673) and $\text{sig } 0.000 < 0.05$, H_0 is rejected and H_1 is accepted, meaning that together, there is a significant influence of the Performance-Based Allowances, Work Motivation, and Work Discipline variables on Employee Performance at the Regional Personnel Agency of the West Java Provincial Government.

The results of this study are in line with the results of previous studies conducted by (Zuhri et al., 2021), which concluded that the Provision of Performance Allowances, Work Motivation, and Work Discipline have an influence on Employee Performance at the Animal Husbandry and Animal Health Service of Tulungagung Regency, and are also in line with the results of research (Medice & Rusandy, 2023), which states that Work Discipline, Performance Allowances, and Work Motivation have an effect on Employee Performance at the Human Resources Development and Personnel Agency of Tulungagung Regency, and are also in line with the results of research conducted by (Permatasari, 2023), which concluded that Work Discipline, Motivation, and Allowances have an impact and influence on Employee Performance at the Banyuasin Manpower and Transmigration Service.

CONCLUSION

Based on the research results, performance-based allowances, work motivation, and work discipline partially and simultaneously influence employee performance at the Regional Civil Service Agency of the Regional Government of West Java Province. To further improve Employee Performance at the Regional Civil Service Agency of the West Java Provincial Government in terms of performance-based allowances, there needs to be an effort to improve by providing explanations, understanding, and notification of the procedures for assessing and calculating performance-based allowances. Factors that need to be improved to increase motivation include providing opportunities for employees to develop their potential further through education and training. In addition, it is necessary to improve understanding of norms and rules by continuously conducting training on the latest norms and rules.

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