



The Influence of Delays in Performance Benefits on the Performance of East Java Province Inspectorate Employees with Work Motivation as A Mediation Variable

Sukarti Iswaningsih^a, Sundjoto^b, Sri Rahayu^{c}*

^{a,b,c} Sekolah Tinggi Ilmu Ekonomi Mahardhika, Surabaya Indonesia

DOI: <https://doi.org/10.55248/gengpi.5.0124.0359>

ABSTRACT

Performance allowance is compensation for employees who have good performance and achievement in an agency. The main objective is to improve employee discipline and performance so that the services provided to the community and the agency will also increase. Performance allowance is also a motivation for employees to excel and complete their work well. However, the implementation is often not as expected due to various factors, one of which is delay. This will definitely affect employee motivation and performance. Therefore, this study focuses on knowing the effect of performance allowance delays on performance with motivation as a mediating variable. The population in this study were all employees of the Inspectorate of East Java Province totaling 112 people. Data testing was carried out using Hayes regression analysis techniques as a hypothesis tester.

Keywords: Performance allowance, performance, motivation

1. Introduction

Developments in the current economic world are increasingly rapid and not easy to predict. Advanced and rapidly developing science and technology requires organizations to improve and be able to face unexpected challenges and changes. The challenge faced in the future is to create an organization that demands efficient and effective resource management in order to thrive in increasingly fierce competition. Organizations are required to manage the resources they have, including managing high-quality human resources to be able to face changes and developments that occur.

The resources owned by an organization are assets that are important for exploiting their potential to achieve organizational goals. Achieving the goals set by an organization does not only depend on modern equipment, complete facilities and infrastructure, but also depends on the people who carry out the work. Good human resources can provide optimal performance for an organization to achieve success which is influenced by the individual performance of its employees.

Performance is the responsibility of individuals who work in an organization. Good performance is the result of optimal work that meets organizational standards and supports the achievement of organizational goals. Increasing employee performance will bring progress for the agency (organization) to be able to survive in an unstable competition (Robbin & Judge, 2019). Achieving optimal employee performance can be seen from employee welfare and factors that support employee performance. Mangkunegara (2018) concluded that employee performance is the result of employee work seen from the aspects of quality, quantity, working time and cooperation to achieve the goals that have been jointly set by the organization. There are several factors that encourage optimal performance, namely leadership style, motivation (Parmawati & Rahayu, 2020), and rewards in the form of compensation and career development training for employees (Rahayu et al., 2023). Employees of an organization can improve their good performance with conditions that can provide encouragement to employees. Efforts made by organizations to improve government agency effectiveness and employee performance can be done by encouraging employee motivation by providing performance allowances to civil servants who can carry out their duties well and excel.

Performance allowances are the implementation of providing appropriate compensation or rewards for the performance or even work achievements of employees. Performance allowances are given to East Java Provincial Inspectorate employees based on the implementation of Government Regulation Number 58 of 2005 concerning Regional Financial Management in Article 63 which explains that additional income is given in order to improve employee welfare based on work performance, place of duty, working conditions and also dearth of profession. This performance allowance is given to civil servants and prospective civil servants where the main aim is to increase discipline and improve employee performance to provide services to the community and also the East Java Provincial Inspectorate agency.

Performance allowances are a motivation for employees to be able to excel and complete their work well. Performance allowances are also a reward for employees, as a form of organization appreciating the hard work employees have given to the organization. East Java Province Inspectorate employees

also provide their energy, thoughts and experience to the organization as their hard work in achieving goals will be rewarded commensurate with performance. East Java Province Inspectorate employees who excel will be given rewards in the form of performance allowances, awards, or other things (Bandiyono et al., 2021). Meanwhile, East Java Province Inspectorate employees who violate the established rules will receive punishment (Bandiyono et al., 2021). The regulations regarding employee performance allowances have been regulated in East Java Governor Regulation Number 12 of 2022, which explains that additional income or performance allowances are given to East Java Province Inspectorate employees who have achievements that are useful for improving employee performance, employee welfare, in order to create service provision. the prime.

Rewards in the form of performance allowances will be given to employees who comply with the criteria determined by East Java Governor Regulation Number 12 of 2022, namely a performance assessment of 50% and a level of discipline based on an attendance rate of 50% and meeting other criteria. The amount of the performance allowance is also adjusted to the class of position the employee holds in the organization. However, employees will also receive punishment by cutting the amount of performance allowances based on their discipline and absence from work. This punishment can be referred to as a penalty for cutting performance allowances which are deducted according to minutes of late work or absence from work. The application of performance allowances often does not meet employee expectations, this is due to various factors, one of which is a delay in providing performance allowances to employees. Performance allowances given to employees will be used by employees to meet their needs, however if performance allowances are not given according to the deadline it will certainly have an impact on employee performance, considering that the motivation of employees to be able to work diligently is to fulfill their needs to create prosperous conditions.

This explanation is in line with research conducted by (Najjan et al., 2018) which explains that performance allowances will affect employee performance. Likewise, providing late performance allowances can cause a decrease in employee performance. In line with research conducted by (Karim, 2019) which explains that employee productivity levels at work can be boosted by performance allowances, so that providing allowances on time according to schedule will provide motivation for individuals to improve their performance. According to Fauziah & Putra (2019) It is necessary for organizations to determine performance allowances that are in accordance with the criteria of Government Regulations and provided according to a schedule to create a sense of fairness among employees, so that employees can feel appreciated for their hard work and can volunteer to improve performance.

Motivation is one of the factors that encourages employees to do their work well (January & Hasan, 2018). Research conducted by Jannah & Nurhayati (2022) explains that providing performance allowances to employees will encourage employee motivation to work. Likewise with research conducted by (Syahrinullah et al., 2021) explains that delays in receiving performance allowances will cause employees to have reduced motivation to work well. This shows that the delay in providing performance allowances means that employees cannot depend on these performance allowances, this is not in line with the aim of providing performance allowances, namely ensuring the welfare of employees in order to increase their motivation at work. Motivation is a driving force for someone to work well. research conducted by (Ady & Wijono, 2019) shows that there is a significant influence between motivation and employee performance. Research conducted by (Ekhsan, 2019) explains that high motivation in employees can improve employee performance. Research conducted by Ekhsan (2019) shows that motivation can influence performance by 55.7%. Motivation that can influence employee performance is motivation Existence motivation is existence which includes physiological and safety matters. Relatedness (brotherhood) is about social or sharing feelings and thoughts with others, and finally Growth or growing which means developing the abilities one has. The higher the employee's motivation, the more effort people will make in completing their work (Theodora, 2015). Based on the explanation above, this research aims to test the effect of late performance allowances on performance with employee motivation as a mediating variable, so there are several hypotheses as follows:

Hypothesis 1: There is an influence of late performance allowances on employee performance

Hypothesis 2: There is an influence of late performance allowances on employee motivation

Hypothesis 3: There is an influence of employee motivation on employee performance

Hypothesis 4: motivation can mediate the effect of late performance allowances on employee performance

2. Literature Review

2.1 Performance Allowance

Performance allowances are results other than salary given to active employees in accordance with job performance and competency. According to (Basyrie, Ahiruddin, & Junaidi, 2022) Benefits are associated with providing welfare by superiors to employees so as to create a work environment that makes employees feel comfortable and receive attention from superiors. Performance allowances are also one of the external factors that influence efforts to increase employee performance in the workplace. Allowances tend to make people more active in trying if remuneration is received in accordance with the wishes requested, or in other words performance allowance is an award in the form of additional income given to employees for all performance with the aim of increasing employee morale and work motivation. (Najoan, Pangemanan, & Tangkere, 2018).

According to (Radjab, Hari, & Maryadi, 2019) performance allowances have a close relationship with employee performance, so the measurement of performance allowances is adjusted to performance indicators. The components that determine the value of performance allowances are: level of employee performance achievement, level of attendance according to working hours and days, and compliance with the employee's code of ethics and discipline. . Minister of Home Affairs Regulation Number 41 of 2014 article 4 paragraph 3 states that performance allowances are given based on work discipline, performance achievements and position class.

In (Hamidun, Tampi, & Kiayi, 2021) Providing appropriate allowances provides work that matches the employee's abilities, enabling employee work performance to be improved. Every organization must design and provide an appropriate performance allowance system so that employees can maintain and increase work productivity in the field. One form of performance allowance is not only material, but can also be in terms of promotion. If the employee is able to work according to the assigned job duties and achieve the assigned tasks. Providing allowances for employees who are assessed as an effort to increase performance levels. (Basyrie, Ahiruddin, & Junaidi, 2022).

Based on RI Presidential Decree No. 130 of 2017 concerning Employee Performance Allowances at the Ministry of Law and Human Rights, it contains an allowance that employees at the Ministry of Law and Human Rights will receive according to their respective grades. The purpose of this regulation is that performance allowances are given in full to employees who have completed their duties on time and in accordance with existing regulations, and cuts to performance allowances are caused by several specific factors, namely: arriving late during office hours, leaving before office hours, forgetting to fill out absenteeism, not being present at the office without explanation, subject to disciplinary punishment, leave, and dismissed from functional position. (Saputra & Rahayu, 2023).

2.2 Motivation

Motivation is a process that describes a person's energy, direction and commitment in trying to achieve their goals. Motivation is also a right that makes someone happy doing their work. At work, motivation can be called a driver of job satisfaction. Motivation is divided into two, namely internal motivation which comes from the individual and external motivation which comes from outside the individual (Kartini & Kristiawan, 2019).

Motivation of workers can be beneficial for agencies or companies, this is because it can increase employee work productivity (Sundjoto, 2023). According to McClelland in (Komara & Nelliawati, 2014) A person's motivation will be influenced by the strength of that person's judgments. An employee will see the level of needs in what he does. There are three aspects of motivation according to McClelland, namely:

1. Achievement motive

This motive is a need to exceed and compete with personal standards. A person is said to have a high need for achievement if he uses time to think about how to do a task better. Working on different and unique tasks or thinking about how his career will progress in the future, apart from that he also thinks about various obstacles that will occur, how he will feel if this is achieved and what if he experiences failure along the way.

2. Powerful motives

The power motive can be called a need to have influence over other people. People who have a high need for power use their time to think about how to influence and control other people, and use their influence to win in an argument or change people's behavior in order to gain a position or status.

3. Friendly motives

This motive is a need for friendship with other people. A person has a high need for friendship if he spends most of his time thinking about friendly relationships with other people. A strong friendship motive does not really influence the effectiveness of work implementation.

Work motivation is related to conditions that have the effect of generating, directing and maintaining behavior related to the work environment (Mangkunegara, 2018). According to Sutarto Wijono in (Komara & Nelliawati, 2014) Several research results show that there is an influence between work motivation and work performance or performance, besides that motivation has an influence and relationship on an employee's sense of satisfaction and dissatisfaction at work. Just like Rhodes and Steers's opinion, employee motivation to attend and achieve an organization's goals can be influenced by job satisfaction and the combination of internal and external pressures that come to work

2.3 Performance

Performance is an achievement of the work carried out by employees on the work given. Referring to the word "performance" in English, it can be interpreted as performance, work results or achievements. According to (Mangkunegara, 2018) Performance is the result of work in terms of quality and quantity achieved by employees in carrying out the responsibilities of the work and tasks given to employees. Performance can also be measured from the employee's ability to solve and complete the tasks given, which means that performance contains elements of standards that must be achieved by employees, so that those who have achieved the set standards means that the employee has good performance or vice versa for those who have not achieved can be categorized as having poor performance. Bernadine in (Akbar, 2018) states that the success or failure of a performance achieved by an organization is influenced by the level of performance of employees, both individually and as a group, with the assumption that the better the employee's performance, the better the organization's performance expectations will also be. There are six criteria for measuring the extent of individual employee performance, namely:

1. Work quality

Work quality can be measured from the employee's perspective regarding the quality of work produced as well as the employee's skills and abilities in achieving the assigned tasks.

2. Quantity

Quantity of performance can be measured from the employee's perspective regarding the number of activities assigned to him and the results.

3. Punctuality

Timeliness can be measured from the employee's perspective regarding an activity that is completed at the beginning until the end of time until it becomes an output.

4. Effectiveness of the level of use of organizational resources

The effectiveness of the level of resource use is maximized with the aim of increasing the results of each employee unit in the use of resources. Utilization of time in carrying out tasks, and effectiveness of completing tasks assigned to the organization.

5. Independence

Independence is the level of a person's ability to carry out their work duties without asking for help and guidance from other people or supervisors.

6. Work commitment

Work commitment is the level at which employees have a work commitment to the agency and work responsibilities towards the organization.

According to Davis in (Mangkunegara, 2018) There are several formulations of factors that influence performance, namely ability factors and motivation factors. 1) Ability Factor (ability), Employee abilities or abilities consist of potential IQ and reality abilities (knowledge + skills), which means that employees who have an IQ above average and with adequate education for their position and are skilled at carrying out daily tasks and obligations have the performance that can be expected. Therefore, employees need to be placed in positions and tasks that suit their skills. 2) Motivation Factors (Motivation), Motivation is an attitude that is formed by an employee in facing the environment and situations at work. An encouragement that arises from outside or within a person to become a driving factor towards the goal you want to achieve is also a motivation (Lufina, 2022). According to Timple quoted by (Mangkunegara, 2018) Performance factors consist of internal factors and external factors. Internal factors can be related to a person's nature or behavior, while external factors can be seen from the influencing environment, for example colleagues, subordinates or leaders, work facilities, and organizational situations. From the description above, it can be concluded that factors that influence performance can come from within an individual or from outside the individual himself. The organizational policy is expected to be able to harmonize these factors

3. Research Methods

3.1 Types of research

This research uses a quantitative approach with a cross-sectional category, namely information from part of the population (sample respondents) is collected directly from the location empirically with the aim of finding out the opinions of part of the population regarding the object under study.

3.2 Research Sample

The population in this study was all 112 employees of the Inspectorate of East Java Province (Central Statistics Agency, 2023). Meanwhile, the minimum sample size required in this study can be calculated using the Slovin formula and was obtained as many as 53 people.

3.3 Data collection technique

The data collection method used in this research is by using a questionnaire. The questionnaire provided is a sheet of questions that measures the variables of late performance allowance, work motivation and performance. Data collection was carried out using Google Form to make it easier for researchers to obtain respondent data remotely.

3.4 Data analysis technique

Data analysis was carried out descriptively and inferentially. Descriptive analysis aims to explain or describe a characteristic of each variable studied. For numeric data, the mean (average), median (middle value) and standard deviation are used. Meanwhile, inference analysis is used to test the hypothesis of the effect of late performance allowances on performance which is mediated by work motivation. The inference analysis was carried out using Hayes regression analysis.

3.5 Respondent Characteristics

The characteristics of respondents in this study can be determined based on gender, age and level of education. These characteristics can be analyzed descriptively to determine the number and percentage of each group

4. Results and Discussion

4.1 Respondent Characteristics

The characteristics of respondents in this study can be determined based on gender, age and level of education. These characteristics can be analyzed descriptively to determine the number and percentage of each group.

1. Type Respondent's Gender

The number of respondents based on gender can be analyzed descriptively with the following results.

Table 1. Respondent's Gender

Gender	Number (n)	Percentage (%)
Man	27	39.7%
Woman	41	60.3%
Total	68	100.0%

Based on Table 1, it is known that there were 27 male respondents (39.7%) and 41 female respondents (60.3%). This shows that more than half of the respondents are women.

2. Age

Respondents' ages were divided into 4 groups, namely 20 to 30 years old, 31 to 40 years old, 41 to 50 years old, and over 50 years old. The number of respondents based on these age groups can be presented in Table 2 as follows.

Table 2. Respondent's Age

Age	Number (n)	Percentage (%)
20 - 30 Years	18	26.5%
31 - 40 Years	14	20.6%
41 - 50 Years	21	30.9%
> 50 Years	15	22.1%
Total	44	100.0%

Respondents aged 20 to 30 years were 18 people (26.5%), aged 31 to 40 years were 14 people (20.6%), aged 41 to 50 years were 21 people (30.9%), aged over 50 years as many as 15 people (22.1%). This shows that most respondents were aged 41 to 50 years.

3. Education

There are three levels of education of respondents, namely high school/vocational school equivalent, diploma, bachelor's degree, and master's degree. The characteristics regarding the respondent's last education can be explained in Table 3 below.

Table 3. Respondent's Education

Education	Number (n)	Percentage (%)
SMA/SMK equivalent	2	2.9%
Diplona	1	1.5%
Bachelor	38	55.9%
Masters	27	39.7%
Total	68	100.0%

Based on Table 3, it shows that 2 people (2.9%) had high school/vocational high school education, 1 person had a diploma education (1.5%), 38 people had a bachelor's degree (55.9%), and 38 people had a master's degree. as many as 27 people (39.7%). This shows that more than half of the respondents have a bachelor's degree.

4.2 Descriptive Analysis of Research Variables

The late performance allowance variable consists of three indicators. Descriptive analysis of these three indicators can be presented in Table 4 as follows.

Table 4. Description of Performance Allowance Delay Variable

Indicator	Min	Max	Mean	Std. Deviation	Category
Giving Time	1.00	4.00	2,132	1,035	Enough
Consistency	1.00	4.00	2,059	0.976	Enough
Information	1.00	4.00	2,250	1,056	Enough
Late Performance Allowance			2,314	0.604	Enough

The results of the analysis on the Delay in performance allowance variable have an average value of 2.314, which states that the delay in performance allowance given to East Java provincial inspectorate employees is included in the sufficient category. Of the three indicators, the one with the highest average is the information indicator. This shows that delays in providing performance allowances are not always communicated to employees.

There are eight indicators that make up work motivation, namely recognition, achievement, responsibility, promotion, interpersonal relationships, salary, supervision and working conditions. Descriptive analysis of these eight indicators can be presented in Table 5 as follows.

Table 5. Description of Work Motivation Variables

Indicator	Min	Max	Mean	Std. Deviation	Category
Confession	2.00	4.00	3,485	0.559	Good
Performance	2.00	4.00	3,603	0.522	Good
Responsibility	3.00	4.00	3,632	0.485	Good
Promotion	1.00	4.00	3,500	0.658	Good
Interpersonal Relationships	1.00	4.00	2,897	1,135	Enough
Wages	2.00	4.00	3,677	0.502	Good
Supervision	1.00	4.00	3,441	0.678	Good
Working Conditions	2.00	4.00	3,529	0.610	Good
Work motivation			3,471	0.419	Good

The average value of work motivation for inspectorate employees in East Java province is 3.471. This shows that employees have good work motivation. The indicator that has the lowest average is interpersonal relations at 2.897 which is included in the sufficient category. The low level of this indicator when compared to other indicators shows that the aspect that needs to be paid attention to in order to increase employee work motivation is by increasing bonding between employees and with superiors so as to create better working relationships.

There are four indicators that structure employee performance, namely quality, quantity, effectiveness and teamwork. Descriptive analysis of the four indicators can be presented in Table 6 as follows.

Table 6. Description of Performance Variables

Indicator	Min	Max	Mean	Std. Deviation	Category
Quality	3.00	4.00	3,552	0.458	Good
Quantity	2.50	4.00	3,544	0.502	Good
Effectiveness	2.00	4.00	3,463	0.542	Good
Teamwork	2.50	4.00	3,596	0.483	Good
Performance			3,539	0.458	Good

Overall, the performance of East Java provincial inspectorate employees is good. This is shown by the average value for all indicators which are included in the good category. So that the performance produced by East Java Provincial Inspectorate employees is good in terms of quality, quantity, effectiveness and teamwork.

4.3 Classic assumption test

Before carrying out regression analysis, it is necessary to test classical assumptions, namely the normality test, multicollinearity test, heteroscedasticity test and linearity test.

1. Normality test

The normality test in this study used the One-Sample Kolmogorov-Smirnov Test statistical test. The basis for making decisions in this research is if the asymp.sig value. (2-tailed) above the level of significance of 5% (0.05), it can be concluded that the variable is normally distributed.

Table 7.Normality test

	Kolmogorov Smirnov	p
Unstandardized Residuals	0.111	0.059

Source: Research Data (2024)

Based on Table 7 above, the results of the One Sample Kolmogorov-Smirnov (KS) Normality Test show that the Kolmogorov-Smirnov statistical test value is 0.111 and the sig value is 0.059 > 0.05, so it can be concluded that the data in this study is normally distributed.

2. Multicollinearity Test

The multicollinearity test is used to determine whether there is a relationship or correlation between the independent variables. Multicollinearity states the relationship between independent variables. A good regression model should have no correlation between independent variables. Regression is free from multicollinearity if the VIF value is <10 and the tolerance value is > 0.10.

Table 8.Multicollinearity Test

Variable	Tolerance	VIF	Information
Late Performance Allowance	0.990	1,010	No Multicollinearity
Work motivation	0.990	1,010	No Multicollinearity

Source: Research Data (2024)

It can be seen that the regression model in this study does not have multicollinearity in the independent variables because all VIF values are < 10 and tolerance is > 0.10.

3. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether or not there are deviations from the classic assumption of heteroscedasticity, namely the unequal variance of the residuals for all observations in the regression model. In this research, the heteroscedasticity test uses a scatterplot graph.

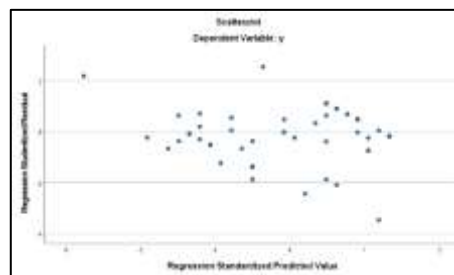


Figure 1.Scatterplots

In Figure 1. above, it can be seen that there is no clear pattern and the points are spread above and below the number 0 (zero) on the Y axis, thus indicating that the model in this study does not have heteroscedasticity.

4. Autocorrelation Test

Autocorrelation in a regression model means that there is a correlation between sample members who are ordered based on the time they are correlated with each other. To determine the presence of autocorrelation in a regression model, this is done by testing the Durbin Watson test value (DW Test). The Watson Durbin value in the regression model obtained a value of 1.986. The results of the autocorrelation test show that the Watson Durbin value of 1.986 is located between d_u (1.678) to $4-d_u$ (2.321). So it can be concluded that there is no autocorrelation.

4.4 Hayes Regression Analysis

In this research, Hayes regression is used to test the hypothesis whether late performance allowances have an effect on employee performance which is mediated by job satisfaction.

Table 9. Hayes Regression Results

Hypothesis	Variable	β	p
H1	Delay in Performance Allowance → Employee Performance	-0.161	0.003*
H2	Delay in Performance Benefits → Work Motivation	-0.169	0.014*
H3	Work Motivation → Employee Performance	0.865	0,000*
H4	Delay in Performance Allowance → Work Motivation → Employee Performance	-0.060	0.002*

Description: *Significant ($p < 0.05$)

1. The Effect of Late Performance Allowances on Employee Performance

Based on the results of the analysis, it can be seen that the first hypothesis regarding the direct influence of late performance allowances on employee performance can be accepted. This is indicated by a significance value of 0.003 ($p < 0.05$). The regression coefficient value obtained on the direct influence of late performance allowances on employee performance is -0.161. This shows that delays in performance allowances can significantly reduce employee performance. The results of this research are in line with research conducted by (Najian et al., 2018) which explains that performance allowances will affect employee performance. Likewise, providing late performance allowances can cause a decrease in employee performance. In line with research conducted by (Karim, 2019) which explains that employee productivity levels at work can be boosted by performance allowances, so that providing allowances on time according to schedule will provide motivation for individuals to improve their performance. According to Fauziah & Putra (2019) It is necessary for organizations to determine performance allowances that are in accordance with the criteria of Government Regulations and provided according to a schedule to create a sense of fairness among employees, so that employees can feel appreciated for their hard work and can volunteer to improve performance.

2. The Effect of Late Performance Allowances on Work Motivation

Based on the results of the analysis, it can be seen that the second hypothesis regarding the direct influence of late performance allowances on work motivation can be accepted. This is indicated by a significance value of 0.014 ($p < 0.05$). The regression coefficient value obtained on the direct influence of late performance allowances on work motivation is -0.169. This shows that delays in performance allowances can significantly reduce employee work motivation. These results show that they are in line with research conducted by Jannah & Nurhayati (2022) explains that providing performance allowances to employees will encourage employee motivation to work. Likewise with research conducted by (Syahrinullah et al., 2021) explains that delays in receiving performance allowances will cause employees to have reduced motivation to work well. This shows that the delay in providing performance allowances means that employees cannot depend on these performance allowances, this is not in line with the aim of providing performance allowances, namely ensuring the welfare of employees in order to increase their motivation at work.

3. The Effect of Work Motivation on Performance

Based on the results of the analysis, it can be seen that the third hypothesis regarding the direct influence of work motivation on employee performance can be accepted. This is indicated by a significance value of 0.000 ($p < 0.05$). The regression coefficient value obtained on work motivation directly on performance is 0.865. This shows that work motivation can significantly improve employee performance. the results of this study are in line with research conducted by (Ady & Wijono, 2019) shows that there is a significant influence between motivation and employee performance. Research conducted by (Ekhsan, 2019) explains that high motivation in employees can improve employee performance. Research conducted by Ekhsan (2019) shows that motivation can influence performance by 55.7%. Motivation that can influence employee performance is motivation Existence motivation is existence which includes physiological and safety matters. Relatedness (brotherhood) is about social or sharing feelings and thoughts with others, and finally Growth or growing which means developing the abilities one has. The higher the employee's motivation, the more effort people will make in completing their work (Theodora, 2015).

4. The Effect of Delayed Performance Allowances on Employee Performance through Motivation as a Mediating Variable

Based on the results of the analysis, it can be seen that the fourth hypothesis regarding the indirect influence of late performance allowances on employee performance through work motivation can be accepted. This is indicated by a significance value of 0.002 ($p < 0.05$). The regression coefficient value obtained on the indirect influence of late performance allowances on employee performance through work motivation is -0.060. This shows that work motivation can mediate the effect of late performance allowances on employee performance

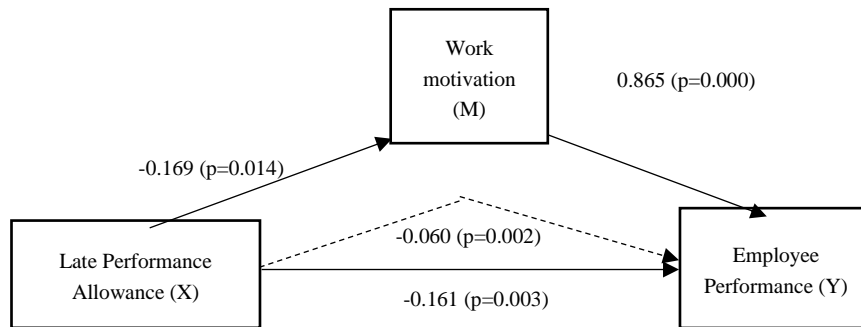


Figure 2. Model of the Effect of Late Performance Allowances on Employee Performance as mediated by Work Motivation (1)

5. Conclusion

The results of the research above explain several conclusions as follows: 1) There is an influence of late performance allowances on employee performance. 2) There is an influence of late performance allowances on employee motivation. 3) There is an influence of employee motivation on employee performance. 4) motivation can mediate the effect of late performance allowances on employee performance. Based on these results, there are suggestions for future researchers, namely to consider other variables that influence performance.

References

- Ady, F., & Wijono, D. (2019). PENGARUH MOTIVASI KERJA TERHADAP KINERJA KARYAWAN . Jurnal MAKSIPRENEUR, 11(2), 101–112.
- Bandiyono, A., Hamzah, K. F., & Hidayah, N. A. (2021). Pengaruh Reward Dan Punishment Terhadap Kedisiplinan Pegawai. Jurnal Ekonomi, XXVI(1), 50–56.
- Ekhsan, M. (2019). Pengaruh Motivasi dan Disiplin Kerja terhadap Kinerja Karyawan. Optimal: Jurnal Ekonomi Dan Kewirausahaan, 13(1), 1–13.
- Fauziah, H., & Putra, A. R. (2019). PENGARUH PEMBERIAN TUNJANGAN KINERJA TERHADAP DISIPLIN KERJA PADA PEGAWAI BADAN PENGELOLAAN KEUANGAN DAN ASET DAERAH (BPKAD) KABUPATEN PESAWARAN. Jurnal Manajemen Mandiri Saburai, 3(4), 1–8.
- Jannah, A., & Nurhayati. (2022). Pengaruh Pemberian Tunjangan Kinerja Terhadap Motivasi Kerja Pegawai Kementerian Agama Kabupaten Labuhanbatu Selatan. Jurnal Ilmu Komputer, Ekonomi Dan Manajemen (JIKEM), 2(1), 659–663.
- Januari, R., & Hasan, Y. (2018). PENGARUH PEMBERIAN TUNJANGAN KINERJA (TUKIN) TERHADAP MOTIVASI KERJA PEGAWAI NEGERI SIPIL KEMENTERIAN AGAMA KOTA PAYAKUMBUAH. Jurnal Manajemen Dakwah, 1(2), 49–56.
- Karim, D. F. (2019). PENGARUH TUNJANGAN KINERJA DAERAH (TKD) TERHADAP KINERJA PEGAWAI PADA LINGKUP DINAS KELAUTAN DAN PERIKANAN KABUPATEN BANGGAI. Jurnal Ilmiah Clean Government, 2(2), 50–62.
- Mankunegara, AA. A. P. (2018). Manajemen Sumber Daya Manusia Perusahaan (4th ed.). Remaja Rosdakarya.
- Najian, J. F., Pangemanan, L. R. J., & Tangkere, E. G. (2018). PENGARUH TUNJANGAN KINERJA TERHADAP KINERJA PEGAWAI PADA DINAS PERTANIAN KABUPATEN MINAHASA. Agri-SosioEkonomi Unsrat, 14(1), 11–14.
- Parmawati, F. Z., & Rahayu, S. (2020). PENGARUH GAYA KEPEMIMPINAN DAN MOTIVASI TERHADAP KEPUASAN KERJA SERTA KINERJA KARYAWAN PT ISS INDONESIA CABANG SURABAYA [Thesis]. STIE MAHARDHIKA SURABAYA.
- Rahayu, S., Sundjoto, & Dewi, O. K. (2023). PENGARUH PENGEMBANGAN KARIR, PELATIHAN KERJA, DAN KOMPENSASI TERHADAP SEMANGAT KERJA PEGAWAI PADA KANTOR PELAYANAN PAJAK PRATAMA BANGKALAN. Jurnal Manajemen Dewantara, 7(2), 120–135.
- Robbin, & Judge. (2019). Perilaku Organisasi (16th ed.). Salemba Empat.
- Sundjoto. (2023). Indikator produktivitas kerja karyawan perspektif kedisiplinan, kepemimpinan dan motivasi (1st ed., Vol. 1). STIE MAHARDHIKA.
- Syahrinullah, Basalamah, S., Semmaila, B., Hasbi, Ackriansyah, & Gani, A. (2021). Pengaruh Kepemimpinan, Lingkungan Kerja Dan Tunjangan Kinerja Melalui Motivasi Kerja Terhadap Kinerja Pada Pemerintah Daerah Kabupaten Majene. Jurnal Sosio Sains, 7(2), 116–130.
- Theodora, O. (2015). PENGARUH MOTIVASI KERJA TERHADAP KINERJA KARYAWAN PT.SEJAHTERA MOTOR GEMILANG. Agora, 3(1).