

# THE EFFECT OF PERFORMANCE ALLOWANCES ON EMPLOYEE WORK MOTIVATION AT THE MEDAN CITY MINISTRY OF RELIGION OFFICE

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## Abstract

This research aims to determine the effect of performance allowances on employee work motivation at the Medan City Ministry of Religion Office. This study uses a quantitative approach. The population in this study were 30 employees of the Medan City Ministry of Religion Office. The data collection technique used was a questionnaire and then analyzed using simple linear regression analysis to test hypotheses, correlation analysis and coefficient of determination. However, previously validity and reliability tests were carried out. Based on the research results, there is a significant influence between performance allowances and work motivation. The Tcount value is  $2,476 > T_{table}$  value  $2,048$  and the significance value is  $0.016 < 0.05$ .



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## 1. INTRODUCTION

In the 2014 Human Development Index released by UNDP, Indonesia is in 108th position out of 187 countries and is in 6th position in the ASEAN region ([www.undp.org](http://www.undp.org)). This data is calculated from an assessment of several aspects, including education and living standards. Based on the World Economic Forum report (WEF, 2014), Indonesia's competitiveness ranking is ranked 38 and is still lower when compared to several neighboring countries such as Singapore (rank 2), Malaysia (rank 24), and Thailand (rank 37) (The Global Competitiveness Reports 2013-2014). This could be detrimental to Indonesia, which at the end of 2015 will face the ASEAN Economic Community (AEC) and AFTA (ASEAN Free Trade Area). The ASEAN Economic Community not only opens up the flow of trade in goods or services, but also the professional labor market, such as doctors, lawyers, accountants and others. (Human Development Index Indonesia, 2014).

According to Muhaimin Iskandar, Indonesia lacks educated and skilled workers. This is supported by data from the Central Statistics Agency in 2014 which recorded that only 12 million Indonesians worked with a higher education background out of a total of 125.32 million Indonesians who worked (Official Statistics News No.38/05/Th XVII, 2012 :4). Armed with high education and appropriate skills, it is hoped that the workforce can work with high productivity, work effectively and efficiently, and be able to compete globally. (Central Statistics Agency, 2014).

One of the things that can be done to improve employee performance in terms of achieving organizational goals is to provide motivation. Malayu explains that motivation is how to encourage subordinates' passion for work, so that they are willing to work hard by giving all their abilities and skills to realize the company's goals (Hasibuan, 2005:92). Meanwhile, according to Berelson and Steiner, motivation is a conscious effort to influence someone's behavior so that it leads to achieving organizational goals. The process of generating a person's motivation is a combination of the concepts of needs, encouragement, goals and rewards (Yusuf, 2016: 264).

An employee's work motivation is a complicated matter, because motivation involves individual factors and organizational factors. Those belonging to individual factors are needs, goals, attitudes and abilities. Meanwhile, factors that originate from the organization include salary payments and allowance payments, job security, fellow workers, supervision, praise, and the work itself.

Theoretically, performance allowances are one component of the welfare received by employees, *tukin* can be used as an element of motivation for employees to excel (Handoko in Hasibuan 2012: 118). Therefore, every organization tries to design an appropriate *tukin* giving system so that employee motivation and performance can increase. The term performance allowance is a term that is still new among Civil Servants. The term that is common and often used by most civil servants is remuneration.

Remuneration is linked to increased performance and productivity so it can be used as an element of motivation for employees to excel. In the Big Indonesian Dictionary (2000:946) the word remuneration is defined as giving gifts (appreciation for services). Rewards given to employees for their work performance or performance are called performance allowances. In article 1 paragraph (3) of the Minister of Education and Culture Regulation Number 107 of 2013, it is stated that performance allowances are income other than salary given to active employees based on competency and performance.

Thus, if this system can be implemented effectively, it will have a positive impact on the organization because it will increase employee motivation to work as well as employee satisfaction. But the issue is whether the performance allowance system really improves performance and makes a high contribution to employee work motivation or not.

Providing performance allowances for civil servants is a mandate in article 2 of Presidential Regulation Number 88 of 2013 which states that employees who have certain positions within the Ministry of Education and Culture, in addition to being given income in accordance with statutory provisions, are given a performance allowance every month. To implement the provisions in Presidential Regulation Number 88 of 2013, the Minister of Education and Culture issued Decree Number 107 of 2013 concerning Providing Performance Allowances for Employees within the Ministry of Education and Culture.

In article 2 of the Minister of Education and Culture's Regulation, it is explained that employees have the right to receive performance allowance payments according to their position based on the decision of the Head of the relevant Echelon I Work Unit according to the results of the position evaluation. Further provisions regarding civil servants who can be given performance allowances are regulated in Article 5 of Minister of Education and Culture Regulation Number 107 of 2013. The policy of providing performance allowances and its relation to improving the performance of civil servants is part of the bureaucratic reform effort initiated by the government through the Ministry of State Apparatus Empowerment (Deputy MenPAN for Human Resources for Apparatus, 2009). This is also reinforced by Law (UU) no. 43 of 1999 concerning Civil Service which states that the civil servant salary system in Indonesia is based on a merit system.

The merit system is a method of evaluating employees which is combined with a reward system (salary, incentives and bonuses), and is used as a basis for determining promotions. As

regulated in Law no. 43 of 1999 article 7 paragraph 1, namely that every employee has the right to receive a fair and appropriate salary in accordance with his work load and responsibilities. Furthermore, paragraph 2 emphasizes that the salary received by employees must be able to stimulate productivity and ensure their welfare.

The Medan City Ministry of Religion Office is a government institution that has the formulation of vision, mission and technical policies in the field of service and guidance in the life of religious communities to the community in North Sumatra Province, as required to be friendly to every community who wishes to request services in matters of religion and of course must loyal and have good interactions with every employee around the Regional Office of the Ministry of Religion. This office is certainly not free from problems that occur with employee work motivation.

The problem of work motivation is a common problem that occurs in every agency. If employee work motivation tends to decrease, it will affect the decline of an organization. If it is not handled properly, the organization will tend to experience significant decline, thus requiring employees to have high motivation in carrying out each job.

## **2. LITERATURE REVIEW and HYPOTHESIS**

### **2.1. Performance Allowance**

Performance Allowance according to Ministry of State Apparatus Empowerment and Bureaucratic Reform Regulation No. 63 of 2011 concerning Guidelines for Structuring the Performance Allowance System for Civil Servants, explains that performance allowances are a function of the successful implementation of Bureaucratic Reform on the basis of the performance achieved by an individual employee. The employee's individual performance must be in line with the performance achieved by the agency. (Permenpan RB, No. 63 of 2011).

Employee performance allowances can increase or decrease in line with increases or decreases in performance. There is a close relationship between performance allowances and employee performance, so it can also be said that performance allowances are a process of providing rewards given to employees in accordance with the work results achieved by the employee (Siregar & Suma, 2024). Provision of employee performance allowances is carried out fairly and appropriately in accordance with the weight of work and responsibilities to stimulate productivity and ensure employee welfare. Ministries or institutions that have received performance allowances must have measurable performance, through the implementation of Employee Work Targets.

### **2.2. Work motivation**

The term motivation (Yani, 2012: 110) comes from the Latin word *movere*, which means to move, namely a psychological process which is the goal and direction of every behavior. Gray defines motivation as the result of a number of internal and external processes for an individual which causes an attitude of enthusiasm and persistence in carrying out certain activities.

A person's behavior is actually just the simplest reflection of their basic motivations. In order for a person's human behavior to be in accordance with organizational goals, there must be a combination of motivation to fulfill their needs and organizational requests. Motivation is a condition in a person's personality that encourages the individual's desire to carry out certain activities to achieve a goal. The motivation that exists in a person will create behavior that is directed at the goal of achieving targets (Arifin, et al, 2016: 102).

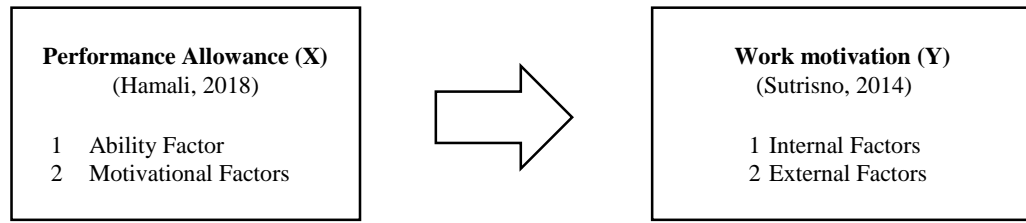


Figure 1. Research Framework

### 2.3. Hypothesis

H1: It is suspected that there is an influence of performance allowances on employee work motivation at the Medan City Ministry of Religion Office

H2: It is suspected that there is no influence of performance allowances on employee work motivation at the Medan City Ministry of Religion Office

### 3. METHODS

The population in this study were employees within the Office of the Ministry of Religion, Medan City, North Sumatra, totaling 30 employees. The determination of research sampling is based on the provisions, namely: if there are less than 100 subjects, it is better to take all of them so that the research is population research, so the sample in this research is a total of 30 employees who are also respondents in this research.

The approach used in this research is a quantitative approach. A quantitative approach is a method for researching a particular population or sample using random sampling techniques, as well as collecting data using research instruments and quantitative/statistical data analysis with the aim of testing predetermined hypotheses (Sugiyono, 2012:14).

Table 1. Operational Definition of Variables

Variable	Indicator	No. Instrument	Scala
Performance Allowance (X)	1. Ability Factor 2. Motivational Factors	1,2,3 4,5	Likert
Work Motivation (Y)	1. Internal Factors 2. External Factors	1,2,3,4,5 6,7,8,9,10	Likert

The data collection technique used was a questionnaire and then analyzed using simple linear regression analysis to test hypotheses, correlation analysis and coefficient of determination. However, previously validity and reliability tests were carried out.

### 4. RESULTS

#### 4.1. Respondent Characteristics

The respondent profile asked in the questionnaire is gender, age and the latest education of each respondent. The following is a table and explanation of the characteristics of these respondents:

## 1. Gender

Table 2. Gender of Respondents

No.	Gender	Number Respondents	Percentage
1.	Male	18	60%
2.	Female	12	40%
<b>Total</b>		<b>30</b>	<b>100%</b>

Source: Processed Questionnaire Results (2024)

## 2. Age

Table 3. Age of respondents

No.	Age	Number Respondents	Percentage
1.	<20 years	5	17 %
2.	20-30 years	11	37 %
3.	31-40 years	10	33 %
4.	>40 years	4	13 %
<b>Total</b>		<b>30</b>	<b>100%</b>

Source: Processed Questionnaire Results (2024)

## 3. Education

Table 4. Respondents' education

No.	Education	Number Respondents	Percentage
1.	SMP	-	-
2.	SMA/SMK	6	20 %
3.	D3	8	27 %
4.	S1	14	46 %
5.	S2	2	7 %
<b>Total</b>		<b>30</b>	<b>100%</b>

Source: Processed Questionnaire Results (2024)

## 4.2. Research Validity and Reliability Test

The validity test is carried out by determining the value of  $r$  table or  $r$  product moment, namely  $(n-2) = 28$ , for an error of 5%, namely 0.028. The results of testing the validity of work discipline can be seen in the following table:

Table 5. Validity Results of Performance Allowances (X)

No.	No. Item	r <sub>count</sub>	R <sub>table</sub>	Result
1.	1	0,785	0,028	Valid
2.	2	0,717	0,028	Valid
3.	3	0,731	0,028	Valid
4.	4	0,445	0,028	Valid
5.	5	0,438	0,028	Valid

Source: Processed Primary Data (2024)

Based on table 4, it can be concluded that of the 5 questions for the performance allowance variable, all are declared valid because  $r_{count} > r_{table}$ . The results of testing the validity of work motivation can be seen in the following table:

Table 6. Validity Results of Work Motivation (Y)

No.	No. Item	r <sub>count</sub>	R <sub>table</sub>	Result
1.	1	0,652	0,028	Valid
2.	2	0,753	0,028	Valid
3.	3	0,690	0,028	Valid
4.	4	0,653	0,028	Valid
5.	5	0,750	0,028	Valid
6.	6	0,474	0,028	Valid
7.	7	0,787	0,028	Valid
8.	8	0,687	0,028	Valid
9.	9	0,718	0,028	Valid

10.	10	0,756	0,028	Valid
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Source: Processed Primary Data (2024)

The reliability test of research variables is called reliable if the Croanbach's Alpha value > 0.60 is called reliable. The Croanbach's Alpha value in this research can be explained in the following table:

Table 7. Reliability Test Results

Variable	Croanbach's Alpha	Croanbach's Alpha Standard	Result
Performance Allowance (X)	0,760	0,60	Reliable
Work Motivation (Y)	0,875	0,60	Reliable

Source: Processed Primary Data (2024)

Based on table 7, the results of reliability testing show that each variable, both performance benefits and work motivation, is reliable because the Cronbach's Alpha value is > 0.60. Based on the validity and reliability calculations that have been carried out, the performance allowance and work motivation indicators are all valid and reliable so they can be used for research.

### 4.3. Simple Linear Regression Analysis Test

To determine the influence and relationship between performance allowances on employee work motivation at the Ministry of Religion of Medan City, simple linear regression was used. Based on the data processing carried out, the following results were obtained:

Table 8. Simple Linear Regression Analysis

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	34.531	3.678		9.388	.000
	Performance Allowance	.215	.087	.288	2.476	.016

a. Dependent Variable: Work Motivation

Source: Processed Primary Data (2024)

The following is an interpretation of the data processing results table above:

$$Y = 34.531 + 0.215 + e$$

- The value of a is 34,531, indicating that if the value of the performance allowance variable does not change or is in a constant state, then the value of work motivation is 34,531.
- The b value of 0.215 shows the coefficient value for the performance allowance variable and is positive, which means that if the performance allowance variable increases by one unit it will increase work motivation by 0.215 units, assuming the other variables are constant.

### 4.4. T Test (Partial)

Conducted to measure whether the independent variable performance allowance (X) significantly and partially influences the dependent variable work motivation (Y). To make decisions, a significance level ( $\alpha$ ) = 0.05 is used, with the condition that if the magnitude of Tcount

> the magnitude of Ttable with significance < 0.05 then the independent variable performance allowance (X) significantly and partially influences the dependent variable work motivation (Y). The Tcount value is searched using the SPSS program, while the Ttable value is searched by looking at the t distribution table using the following formula:

$$t = (a/2) ; (n - k - 1)$$

$$t = 0,05/2 : (30 - 1 - 1)$$

$$= 0,025 \text{ df} = 28$$

So the value of Ttable = (0.025; 68) in the t distribution table is 2.048.

Based on the results of statistical analysis of the Sig column coefficients in the table above, it is known that the T value is 2,476 > T table value 2,048 and the significance value is 0.016 < 0.05, which means that there is a significant influence between performance allowances and work motivation. Thus, the first hypothesis which states that performance allowances influence work motivation at the Medan City Ministry of Religion Office, is accepted.

#### 4.5. Correlation Coefficient Test (r)

This analysis is used to find out the close relationship between variable X and variable Y. The following are the results of data processing using the SPSS program:

Table 9. Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.288 <sup>a</sup>	.083	.069	2.330
a. Predictors: (Constant), Performance Allowance				

Source: Processed Primary Data (2024)

In connection with the results of this analysis, it appears that the correlation coefficient value is 0.083 and is in the very strong category, which means that the performance allowance variables have a very strong relationship with work motivation. Thus, the hypothesis which states that performance allowances have a very strong relationship with employee work motivation at the Ministry of Religion of Medan City, is accepted.

## 5. CONCLUSION AND LIMITATION

Based on the research results, it was found that performance allowances have a very strong relationship with employee work motivation at the Ministry of Religion of Medan City. The performance allowance variable on employee work motivation at the Ministry of Religion of Medan City has a strong correlation. The limitations of this research are firstly, this research is only limited to the variables of performance benefits and work motivation. It is hoped that in future research to expand the research area even wider in order to get a deeper gap. Second, this research is only limited to one city, it is hoped that further research will expand the research object area, whether on a sub-district or even provincial scale, so that the gap can be seen in greater depth.

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