

THE EFFECT OF PERFORMANCE ALLOWANCES ON THE DISCIPLINE AND PERFORMANCE OF CIVIL SERVANTS AT THE CLASS II IMMIGRATION OFFICE (TPI) OF BAGANSIAPAPI

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ABSTRACT

This study aims to analyze the effect of performance allowances on work discipline and performance among civil servants at the Bagansiapiapi Class II Immigration Office (TPI) and examine the role of work discipline as a mediating variable in this relationship. The research method used was a quantitative approach with an explanatory research approach. The study population consisted of 35 employees, all of whom were sampled using a census technique. Data were collected through a Likert-scale questionnaire and analyzed using path analysis. The results showed that performance allowances had a positive and significant effect on employee work discipline. However, performance allowances did not directly affect employee performance. Work discipline was shown to have a positive and significant effect on employee performance and was able to mediate the effect of performance allowances on employee performance. These findings indicate that improved employee performance is determined not only by the provision of performance allowances but also by the level of employee work discipline. The conclusion of this study is that performance allowances are more effective in improving employee performance through improved work discipline. Therefore, the implementation of performance allowance policies needs to be integrated with a consistent discipline monitoring and performance evaluation system to achieve optimal employee performance.

Keywords: Performance Allowances, Work Discipline, Employee Performance, Civil Servants

INTRODUCTION

The primary reason people work is to earn income. Income is useful for meeting daily necessities. Once daily needs are fulfilled, income can also be used to meet secondary and tertiary needs (luxury goods), and it can improve the standard of living of the working individual. Therefore, income should be considered one of the factors that can increase a person's motivation to work in a disciplined manner and to achieve good performance. In Indonesia, one of the most well-known professions in society is that of a civil servant. One of the attractive aspects of becoming a civil servant is the income, which consists of basic salary, performance allowances, and other benefits. The income of civil servants, which is often described as "guaranteed," is one of the main motivations for the public to pursue a career as a civil servant.

In line with this, the government as a public service provider faces the challenge of how to run the bureaucracy in a systematic, rule-based, well-organized, and clean manner. One of the measures taken by the government is the implementation of bureaucratic reform at all levels of ministries and agencies, followed by regional governments. The bureaucratic reform program was launched by the President of the Republic of Indonesia and is stipulated in Law Number 17 of 2007 concerning the National Long-Term Development Plan 2005–2025, which states that "the development of the state apparatus is carried out through bureaucratic reform to improve the professionalism of the state apparatus and to realize good governance at both the central and regional levels in order to support successful national development." One of the steps in bureaucratic reform is the implementation of a

performance-based remuneration program. Through this program, it is expected that public complaints regarding poor services and weak employee performance will no longer occur. Performance-based remuneration will also strengthen the mechanism of reward and punishment. Remuneration is provided because employees are considered unable to work comfortably when their income is inadequate. Therefore, with the implementation of a reward system in public organizations, issues of low performance caused by insufficient income are expected to no longer surface.

In mid-2011, civil servants within the Ministry of Law and Human Rights, including those at the Class II Immigration Office of Bagansiapiapi under its authority, experienced the implementation of performance allowances with the enactment of Presidential Regulation Number 40 of 2011 concerning Performance Allowances for Employees within the Ministry of Law and Human Rights. This regulation underwent two adjustments through Presidential Regulation Number 105 of 2014 and most recently Presidential Regulation Number 130 of 2017. The provision of this allowance serves as an appreciation for the implementation of bureaucratic reform and as an effort to improve employee performance within the Ministry of Law and Human Rights. In October 2024, the Ministry of Law and Human Rights was officially divided into four ministries, and currently the Class II Immigration Office TPI Bagansiapiapi is under the Ministry of Immigration and Corrections. However, the regulation governing the provision of performance allowances still follows the previous regulations from the former ministry. Performance allowances are granted to every civil servant within the Ministry of Immigration and Corrections, including civil servants at the Class II Immigration Office TPI Bagansiapiapi. Both under the old provisions in Presidential Regulation Number 40 of 2011 and the updated provisions in Presidential Regulation Number 105 of 2014 and Presidential Regulation Number 130 of 2017, the performance allowance structure is divided into 17 job classes. Under the new regulation, the allowance has increased significantly. On average, the increase in each job class reaches 52% (an increase of one and a half times the previous allowance). The following table presents the performance allowance and its comparison.

Under Presidential Regulation Number 40 of 2011, employees in Grade I were not entitled to performance allowances; however, under Presidential Regulation Number 105 of 2014 and Presidential Regulation Number 130 of 2017, they are now entitled to receive such allowances. Currently, the lowest performance allowance for civil servants within the Ministry of Immigration and Corrections amounts to IDR 2,531,250, while the highest reaches IDR 33,240,000. This policy aims to enhance employee motivation, discipline, and performance through the provision of performance-based allowances tied to performance achievements and work discipline. Every civil servant receives the same basic salary according to their rank and years of service. What differentiates the income of each civil servant are the various allowances they receive. The performance allowance serves as one of the key motivations for civil servants to perform better at work. Civil servants are expected to become more disciplined and to produce high-quality performance. Employee performance is an important target in human resource management, as it directly or indirectly affects the accomplishment of organizational tasks. A phenomenon that can damage organizational conditions is a low level of employee performance, which is indicated by symptoms such as absenteeism, laziness at work, frequent complaints, low morale, poor service quality, indiscipline, and other negative behaviors. High performance is desired by organizational leaders because it can produce positive outcomes as expected. High performance indicates that an organization is well managed with effective management.

The Class II Immigration Office TPI Bagansiapiapi, as a technical implementing unit under the Directorate General of Immigration, is responsible for providing public services in the field of immigration. In carrying out these duties, disciplined, responsible, and high-

performing employees are required. However, field observations indicate that there are still obstacles such as tardiness, low compliance with work regulations, and suboptimal achievement of individual performance targets. This condition raises questions regarding the effectiveness of performance allowances in improving employee discipline and performance. According to Mangkunegara (2017), performance is the qualitative and quantitative work output achieved by an individual in carrying out their duties in accordance with their responsibilities. Meanwhile, work discipline, according to Hasibuan (2020), refers to an individual's awareness and willingness to comply with all rules and norms applicable within the organization. Performance allowances, according to Rivai and Sagala (2020), are a form of financial reward granted based on employees' performance achievements as an effort to motivate and increase work productivity. Several previous studies have shown a positive relationship between performance allowances, discipline, and employee performance. Setiawan (2022) found that performance allowances had a significant effect on the work discipline of civil servants within the Ministry of Finance. Similar results were also obtained by Yuliani and Raharjo (2021), who stated that increases in performance allowances can motivate employees to work more disciplined and enhance productivity. Meanwhile, Putra (2023) emphasized that work discipline plays a mediating role in the relationship between performance allowances and employee performance.

Based on the above description, it is interesting to further examine whether performance allowances truly affect employee discipline and performance at the Class II Immigration Office TPI Bagansiapiapi. This study is expected to provide empirical evidence regarding the effectiveness of the performance allowance policy in encouraging improved performance of civil servants within the Immigration and Corrections sector. Despite the structured regulation of performance allowances, the author observes that there is still a lack of discipline and that significant performance improvements have not yet been fully demonstrated by employees at the Class II Immigration Office TPI Bagansiapiapi. There are still employees who experience deductions in their performance allowances due to non-compliance with working hours. Based on this background, the author therefore undertakes this Master's Thesis with the title: "The Effect of Performance Allowances on Discipline and Employee Performance at the Class II Immigration Office TPI Bagansiapiapi."

RESEARCH METHODS

This study used a quantitative approach with an explanatory research approach. The quantitative approach was chosen because the study aimed to examine the causal relationship between variables: performance allowances as the independent variable, work discipline as the mediating variable, and employee performance as the dependent variable. Explanatory research was used to explain the direct and indirect effects between variables through statistical hypothesis testing. The study was conducted at the Bagansiapiapi Class II Immigration Office during the period August–October 2025. The study population was all 35 employees of the Bagansiapiapi Class II Immigration Office. Due to the relatively small population, the entire population was selected as respondents using a census sampling technique, resulting in a total sample of 35 respondents. The data used consisted of primary and secondary data. Primary data were obtained by distributing questionnaires to all respondents using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The performance allowance variable was measured using 10 indicators, work discipline using 10 indicators, and employee performance using 10 indicators. Secondary data was obtained from organizational documents, laws and regulations, personnel reports, and literature relevant to the research.

Prior to analysis, the research instruments were tested for validity and reliability to ensure that all indicators accurately and consistently measured the research variables.

Descriptive statistical analysis was then conducted to describe the characteristics of respondents and the tendencies of their responses to each research variable. Hypothesis testing was conducted using path analysis with the aid of statistical software. Path analysis was used to examine the effect of performance allowances on work discipline, the effect of performance allowances on employee performance, the effect of work discipline on employee performance, and the role of work discipline as a mediating variable in the relationship between performance allowances and employee performance. Prior to hypothesis testing, classical assumption tests were conducted, including normality, multicollinearity, and heteroscedasticity tests, to ensure the regression model met the analysis requirements. Decision-making was performed at a 5% significance level ($\alpha = 0.05$), with the hypothesis accepted if the significance value was less than 0.05. This method is in accordance with research results that show the influence of performance allowances on work discipline, the influence of work discipline on employee performance, and the role of work discipline as a mediating variable between performance allowances and employee performance.

RESEARCH RESULT AND DISCUSSION

This study was conducted at the Class II Immigration Office TPI Bagansiapiapi, which is a Technical Implementation Unit (Unit Pelaksana Teknis/UPT) under the Ministry of Immigration and Corrections of the Republic of Indonesia. This office is located within the jurisdiction of the Riau Regional Office of the Directorate General of Immigration. The supervision of foreigners, enforcement of immigration law, and other public services in the field of immigration constitute the strategic responsibilities of this organization. Geographically, the Class II Immigration Office TPI Bagansiapiapi is located on the eastern coast of Sumatra, near the Malacca Strait. This position makes Rokan Hilir one of the most important community transportation and cross-border routes, particularly via sea transportation. The immigration office plays a crucial role in fulfilling the public's need for immigration administration and in safeguarding national security. This office holds the status of a Class II Immigration Office and is designated as an Immigration Checkpoint (Tempat Pemeriksaan Imigrasi/TPI). The TPI status authorizes the office to examine the travel documents of persons entering or leaving Indonesia through official seaports. Therefore, the duties of this office include not only administrative services but also border security and the supervision of the movement of people.

The organizational structure of the Class II Immigration Office TPI Bagansiapiapi consists of the Head of Office, Administrative Subdivision, Immigration Traffic Section, Stay Permit and Immigration Status Section, Intelligence and Immigration Enforcement Section, and functional positions. This division of duties reflects the organizational governance that supports the effective implementation of the main immigration duties and functions. The human resources at the Class II Immigration Office TPI Bagansiapiapi consist of 35 personnel, including structural officials, functional immigration officers, passport service officers, and administrative staff who assist in carrying out these duties. Consequently, this study describes the human resource conditions of the office, with 35 respondents representing the total employee population. In the context of this study, these human resources are essential because they are used to measure variables such as performance, discipline, and performance allowances. The office facilities and infrastructure include information service counters, interview rooms, biometric-based passport service rooms, technical section rooms, and digital information systems such as SIMKIM and PNPB Online. These facilities support the smooth delivery of public services and contribute to employees' workload levels, which may affect their performance and discipline.

The Class II Immigration Office TPI Bagansiapiapi was selected as the research location for several reasons, including: (1) a high level of public service demand that requires

optimal employee performance; (2) the implementation of performance allowances as part of bureaucratic reform, which is relevant for evaluating its effectiveness; (3) highly disciplinary working area conditions; and (4) the number of employees, which allows the research to be conducted effectively. Therefore, this research location is highly relevant to the objectives of the study. The objective of this research is to examine how performance allowances affect employee discipline and performance, as well as how discipline functions as a mediating variable. This study was conducted from August to October 2025 and included the stages of developing research instruments, collecting data through questionnaires, checking data completeness, and conducting data processing and analysis. The selection of this period was based on the consideration that public service activities and immigration duties at the Class II Immigration Office TPI Bagansiapiapi were operating under normal conditions, so that the data obtained reflect actual working conditions and are academically accountable. The sufficiently long research period enabled the researcher to obtain complete and valid information and to objectively depict the conditions of employee discipline and performance.

Respondent Profile Based on Gender, Age, Length of Service, Position, and Last Educational Attainment

Table 1.
Respondents' Demographic Characteristics

No	Category	Classification	Frequency
1	Gender	Male	23
		Female	12
2	Age	< 25 Years	14
		25 – 35 Years	6
		36 – 45 Years	10
		> 45 Years	5
3	Length of Service	< 1 Years	17
		1 – 5 Years	2
		6 – 10 Years	4
		> 10 Years	12
4	Position	Structural Officer	8
		Functional Officer	25
		Operational Staff	2
5	Last Educational Attainment	Senior High School / Equivalent	18
		Diploma	1
		S1	13
		S2/S3	3

Based on Table 1, it can be seen that the majority of respondents were male, totaling 23 people (65.7%), with the largest age group being under 25 years, consisting of 14 people (40%). In terms of length of service, most respondents were employees with less than one year of service, totaling 17 people (48.6%), while those with the longest tenure of more than 10 years amounted to 12 people (34.3%). Based on position, the respondents were predominantly functional officials, totaling 25 people (71.4%), while structural officials numbered 8 people (22.9%). In terms of highest educational attainment, most respondents were senior high school graduates or equivalent, totaling 18 people (51.4%), followed by those with a bachelor's degree (S1), totaling 13 people (37.1%). Overall, this profile

illustrates that the respondents in this study are predominantly male, relatively young, many of whom are new employees, mostly occupying functional positions, and having diverse levels of educational attainment.

Table 2.
Descriptive Statistics of Performance Allowance (Y1)

No	Indicator	Mean	Category
TK1	Performance allowance is provided fairly to all employees.	4,43	Strongly Agree
TK2	The performance evaluation used to determine the allowance is already objective.	4,34	Strongly Agree
TK3	The amount of performance allowance matches my workload.	4,29	Strongly Agree
TK4	The performance allowance I receive is sufficient for my needs.	4,17	Agree
TK5	The performance allowance is always paid on time.	4,17	Agree
TK6	There has never been any delay in the payment of the allowance.	4,14	Agree
TK7	The performance allowance is given based on employees' work results.	3,94	Agree
TK8	The performance evaluation system for the allowance is clear and transparent.	4,06	Agree
TK9	The performance allowance increases my motivation to work.	4,26	Strongly Agree
TK10	The performance allowance contributes to improving my work quality.	4,23	Strongly Agree

Based on the results in Table 2, mean scores for the performance allowance variable range from 3.94 to 4.43 (“agree”“strongly agree”), indicating generally positive perceptions among employees. The highest score (4.43) appears in the item stating that performance allowances are provided fairly, showing that fairness is a key factor influencing satisfaction and aligns with the valence component of Expectancy Theory. The lowest score (3.94) relates to whether allowances truly reflect performance, suggesting that the performance-reward link is not fully clear, which weakens instrumentality. Meanwhile, indicators on motivation and work quality show that allowances still encourage better performance, supporting the expectancy component. These findings align with previous studies showing that fair and consistent reward systems strengthen motivation. Overall, employees view the performance allowance system positively, though the clarity of its linkage to actual performance needs improvement to fully enhance motivation according to Expectancy Theory.

Table 3.
Descriptive Statistics of Employee Discipline (X)

No	Indicator	Mean	Category
DP1	I always arrive on time according to the work schedule.	4,11	Agree
DP2	I return from breaks on time.	4,09	Agree
DP3	I rarely come late to work.	4,14	Agree
DP4	I carry out tasks in accordance with the	3,89	Agree

	applicable SOPs.		
DP5	I understand the SOPs for every task I perform.	4,17	Agree
DP6	I comply with all office regulations.	4,06	Agree
DP7	I never intentionally violate administrative rules.	4,51	Strongly Agree
DP8	I complete tasks on time according to the targets.	4,26	Strongly Agree
DP9	I take responsibility for the results of my work.	4,17	Agree
DP10	I always carry out my supervisor's instructions without delay.	4,03	Agree

Based on the results in Table 3, the mean scores for the employee discipline variable range from 3.89 to 4.51 (“agree” to “strongly agree”), indicating a high level of discipline among employees of the Class II Immigration Office TPI Bagansiapiapi. Employees demonstrate strong adherence to rules, punctuality, and consistent task execution, showing that disciplined behavior has become an established work culture. The highest mean score (4.51) appears in the statement “I never intentionally violate administrative rules” (DP7), indicating that compliance with formal regulations is highly valued. This reflects the valence component of Expectancy Theory, where employees view positive outcomes such as trust, good reputation, and favorable evaluations as valuable rewards for disciplined behavior.

The lowest mean score (3.89) is found in the statement “I carry out tasks in accordance with the applicable SOPs” (DP4). This suggests that some employees do not yet apply SOPs consistently. In the perspective of Expectancy Theory, this condition weakens instrumentality because the connection between task compliance and meaningful rewards is not fully perceived. Strengthening clarity about the importance of SOPs for performance quality is needed. Indicators such as completing tasks on time and taking responsibility for work results show strong expectancy, meaning employees believe their efforts lead to good performance. Supportive supervisors and a conducive work environment further strengthen instrumentality by showing that disciplined behavior contributes to positive evaluations and development opportunities. These findings are consistent with studies by Hartono (2020), Sari (2021), Rahmawati (2024), and Ningsih (2023), which concluded that discipline positively affects employee motivation and performance when the relationship between effort, performance, and rewards is clearly understood. Overall, employee discipline at the Immigration Office is high, reflected in strong rule compliance, punctuality, and responsible task execution. However, consistent implementation of SOPs still needs improvement to strengthen instrumentality within the framework of Expectancy Theory. Ensuring a clear connection between effort, performance, and rewards will further enhance employee motivation and effectiveness.

Table 4.
Descriptive Statistics of Employee performance (Y2)

No	Indicator	Mean	Category
KP1	My work results meet the office's quality standards.	4,40	Strongly Agree
KP2	My work is neat, accurate, and has minimal errors.	4,54	Strongly Agree
KP3	I am able to complete the required workload according to the target.	4,57	Strongly Agree
KP4	I work quickly without reducing the	4,26	Strongly Agree

	quality of my output.		
KP5	I complete every task on time.	4,54	Strongly Agree
KP6	I rarely postpone my work.	4,43	Strongly Agree
KP7	I am able to work positively with my colleagues.	4,46	Strongly Agree
KP8	I help my colleagues when they need assistance.	4,51	Strongly Agree
KP9	I provide services to the public with clear communication.	4,14	Agree
KP10	I am able to explain service-related information well.	4,20	Agree

Based on the respondents' answers in Table 3, employee performance at the Class II Immigration Office TPI Bagansiapiapi is categorized as very good, with mean scores ranging from 4.14 to 4.57 in the Agree and Strongly Agree categories. Employees demonstrate positive work attitudes, strong accuracy, high quality output, and efficiency in completing tasks. The highest mean score (4.57) appears on the statement "I am able to complete the volume of work according to the target" which indicates strong time management and effective workload handling. This reflects high task performance as described by Robbins and Judge. The lowest score (4.14) is found on "I am able to explain service information well" showing that service communication, although good, still requires improvement. Other indicators such as completing tasks on time, working effectively, and rarely making mistakes show strong employee commitment to quality work. These results are consistent with previous studies highlighting that ability, motivation, discipline, and communication influence employee performance in government institutions.

Overall, employees meet work targets, maintain quality output, collaborate effectively, and provide adequate service information although communication skills still need strengthening. Continuous competency development and improved service communication are recommended to support optimal organizational performance. The purpose of the descriptive test of variables is to provide a general description of respondents' responses to each statement in the questionnaire based on the mean values obtained from the Likert scale. This analysis aims to determine the extent of respondents' levels of perception, attitudes, or evaluations toward the variables under study, thereby providing an initial overview of data trends before further statistical analysis is conducted. The following are the assessment intervals based on the Likert scale. The objective of this study is to examine the effect of performance allowances on employee discipline and employee performance. Specifically, this study focuses on four main objectives, namely: analyzing the effect of performance allowances on employee discipline, testing the effect of performance allowances on employee performance, assessing the effect of employee discipline on employee performance, and examining how performance allowances influence employee performance when employee discipline acts as a mediating variable. The results of the study indicate that performance allowances have a significant effect on employee discipline. The significance value of $0.00 < 0.05$ indicates that the better the allowance received by employees, the higher the level of discipline they demonstrate. This finding is consistent with the study by Studi et al. (2022), which found that performance allowances have a strong influence on employee discipline. Although there are still some employees who lack motivation, indiscipline generally results in a reduction of allowances and lower performance evaluation scores. Discipline assessment is based on performance achievements through daily reports documented in the Employee Performance Targets (Sasaran Kinerja Pegawai) and attendance that complies with work unit regulations.

In contrast to these findings, performance allowances were not proven to have a direct effect on employee performance. The significance value of $0.076 > 0.05$ indicates that the provision of allowances alone is insufficient to improve performance. This may occur because employee performance is influenced by various other factors, such as motivation, work environment, and competence, so performance allowances do not become the primary determinant of performance improvement. This finding is in line with the study by Yolani et al. (2025), which found that the policy of performance allowances has not yet become an effective instrument in improving the performance of civil servants. This is influenced by several factors, such as intrinsic motivation, leadership, organizational culture, and the performance evaluation system, which may have a more dominant effect. Furthermore, the test results on employee discipline show a significant effect on employee performance. The significance value of 0.001 confirms that employees with a high level of discipline tend to produce more optimal performance.

Discipline in terms of punctuality, compliance with procedures, and responsibility at work directly contributes to the achievement of work results. This is consistent with the research conducted by Indrastuti and Suryani (2016), which found that work discipline has a positive effect on the performance of civil servants. Similarly, the study conducted by Areros (2021) revealed that work discipline is an important factor that directly contributes to improving employee performance at the Department of Cooperatives and Small and Medium Enterprises of North Sulawesi Province. Consistent levels of discipline not only improve individual productivity but also support overall organizational effectiveness. At the mediation testing stage, employee discipline was found to play a role in mediating the effect of performance allowances on employee performance. This finding indicates that performance allowances do not directly affect performance improvement but can exert an indirect influence through disciplinary behavior. Thus, employee discipline becomes the mechanism that explains how performance allowances ultimately contribute to the quality of work outcomes (Pratama et al., 2025). The effectiveness of performance allowances only emerges when employees respond to these incentives by increasing their discipline in carrying out tasks and complying with work regulations (Jurnal et al., 2021).

Based on the multicollinearity test, the tolerance value of 0.328 and the VIF value of 3.047 indicate that the variables of Performance Allowances and Employee Discipline do not experience multicollinearity, since the tolerance value is above 0.10 and the VIF value is below 10. Thus, both independent variables stand independently, and their contributions to Employee Performance can be interpreted accurately. This finding is consistent with the studies of Siregar (2021), Putra (2020), Lestari (2022), and Amalia (2019), which similarly demonstrate that compensation, allowances, and work discipline variables do not overlap in influencing performance. Consequently, a regression model free from multicollinearity produces a more valid analysis. Therefore, the results of this study indicate that performance allowances play an important role in shaping employee disciplinary behavior but do not automatically improve performance without discipline as a supporting factor. Discipline is proven to be the element that mediates the effectiveness of performance allowances in achieving employee work outcomes. This finding strengthens the framework of Expectancy Theory, which posits that employee motivation and performance emerge when they believe there is a clear relationship between effort, work behavior, and the rewards received (Vroom, 1964). Consequently, performance allowance policies will have a more optimal impact if they are accompanied by the implementation of a consistent disciplinary system and transparent performance evaluation mechanisms, allowing employees to perceive a strong relationship between their contributions and the rewards they obtain. This study is consistent with the findings of Lestari (2019), who revealed that performance allowances have a significant effect on employee discipline. Lestari found that when employees perceive that the

allowances they receive depend on work quality and compliance with regulations, they demonstrate increased discipline in carrying out their duties. These findings support the results of this study, which show that performance allowances function as stimuli that encourage employees to be more consistent in punctual attendance, adherence to procedures, and completion of tasks according to standards.

Moreover, the study by Putra and Ayu (2020) strengthens the relationship between performance allowances and employee work behavior. They found that performance allowances encourage more responsible work behavior, including increased discipline and diligence. This indicates that financial rewards can be a driving factor in the formation of positive work behavior. This consistency reinforces the idea that employees respond to incentives that are perceived as fair, relevant, and linked to the effort they exert, in line with the concept of instrumentality in Expectancy Theory. The study by Rahmawati and Hidayat (2021) provides a clearer foundation regarding the mediating role of discipline. Their findings show that work discipline can serve as a mediating variable between reward systems and employee performance. This study also identifies a similar pattern, in which performance allowances do not directly affect performance but exert an impact through employee discipline. This explains that employee performance does not solely depend on financial incentives but primarily on how employees manage their daily work behavior through discipline. Furthermore, the study by Pratiwi and Roni (2023) demonstrates that discipline has a substantial influence on employee performance in the public sector.

They concluded that employees who exhibit disciplined behavior tend to be more productive, more meticulous, and more focused on task completion. The alignment of these findings with the results of the present study indicates that discipline is a crucial factor in maximizing employee work output, thereby strengthening the argument that discipline is an essential component in the mechanism of performance improvement through performance allowances. The findings of this study provide important implications for human resource management in the governmental sector. The significant effect of performance allowances on employee discipline indicates that organizations need to continuously strengthen performance-based allowance policies. Performance allowances function not only as financial incentives but also as managerial tools for shaping more systematic and orderly work behavior. Given the relationship between allowances and discipline, the government can use performance allowances as a strategy to improve employee compliance with rules and work procedures. On the other hand, the finding that performance allowances do not directly affect employee performance implies that financial rewards alone are insufficient to improve performance quality. This suggests that government institutions must pay attention to non-financial aspects, such as coaching, training, work climate, and leadership that can intrinsically motivate employees.

This finding also supports the concept of Expectancy Theory, which emphasizes that employee motivation will not be formed unless they perceive a clear relationship between effort, performance, and the rewards obtained. Therefore, transparency and clarity of information regarding the performance allowance mechanism need to be strengthened. Another important implication is the significant role of discipline as a mediator in improving employee performance. Since discipline has been proven to bridge the relationship between performance allowances and employee performance, institutions need to strengthen a work culture that emphasizes discipline as a standard of professionalism. This can be achieved through consistent supervision, objective application of sanctions and rewards, and the formulation of internal regulations that support the formation of orderly and responsible work behavior. By strengthening the disciplinary dimension, organizations can ensure that every employee adopts efficient work patterns so that performance allowances truly have an impact on performance. Overall, this study implies that performance allowance policies need to be

integrated with a more comprehensive performance management strategy. Government institutions must ensure that performance allowances are granted based on measurable, valid, and well-understood performance indicators. In addition, strengthening discipline and building expectancy-based motivation must be given due consideration so that employees can clearly see the tangible relationship between their contributions, work outcomes, and rewards. With a more holistic approach, performance allowance policies can become effective instruments in enhancing productivity, professionalism, and the quality of public service.

CONCLUSION

Based on the research results, it can be concluded that performance allowances have a significant effect on the discipline of civil servants at the Class II Immigration Office TPI Bagansiapiapi. The provision of appropriate allowances has been proven to encourage increased employee compliance with rules, procedures, and job demands. However, performance allowances do not show a direct effect on employee performance; therefore, financial incentives alone are not sufficient to produce improvements in work quality. This study also confirms that discipline has a positive and significant effect on performance. Disciplined employees tend to demonstrate more optimal work results. In addition, discipline has been proven to mediate the relationship between performance allowances and employee performance, meaning that the impact of performance allowances only becomes evident when employees respond through improved work discipline. Overall, these findings indicate that performance allowance policies will be more effective when integrated with the enforcement of discipline and a consistent performance evaluation system. The results of this study are in line with the principles of Expectancy Theory, which state that performance and motivation will increase when employees perceive a clear relationship between the effort exerted, work behavior, and the rewards received. Therefore, organizations need to ensure that the mechanisms for granting allowances, discipline standards, and performance appraisal systems operate transparently and support one another in order to achieve sustainable improvements in employee performance.

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