

**TUKIN PAYMENT ANALYSIS TO EMPLOYEES
IN THE INFORMATION AND COMPLAINTS SERVICES OFFICE
DIRECTORATE GENERAL OF TAXATION OF THE REPUBLIC OF INDONESIA**

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Abstract

This study aims to analyze the effect of providing performance allowances on employee performance in the Information Services and Complaints Office of the Directorate General of Taxes. The approach used is a quantitative approach with the type of correlation research. The population in this study were 378 employees with a total sample of 67 people based on random sampling. The technique of collecting data is by distributing questionnaires. The results show that performance allowances have a positive and significant effect on employee performance. Performance allowances can motivate employees to work optimally so that they can have an effect on improving employee performance at the Information and Complaints Service Office of the Directorate General of Taxes.

Introduction

Work is one of the choices for most people, both in government, private and foreign agencies. Every employee or employee who works has responsibilities and duties in accordance with the authority and position that they carry. There are various reasons for employees or employees to work, the most basic of which is to seek income. In addition, it is also to find a career and achieve a certain desired position in an institution.

A person works to give his time and energy to the organization and as a counter-achievement, the organization provides rewards or compensation which can vary greatly in form (Wibowo, 2007). Compensation provided by organizations or agencies by looking at the work results or performance that has been produced by each employee. Performance can be used as a benchmark to determine the amount of compensation given from the results of his work either in the form of wages, salaries, or in the form of other benefits.

This also applies in determining allowances for Civil Servants (PNS) in central and regional agencies which are determined based on the performance results that have been achieved. The amount of performance allowances for civil servants is based on evaluation of positions and work performance achievements (Regulation of the Head of the State Personnel Agency Number 20 of 2011 concerning Guidelines for Calculating Performance Allowances for Civil Servants). The purpose of providing performance allowances for employees who work at the Directorate General of Taxes is to improve

employee performance in carrying out functions, duties, and authorities in tax collection in order to support state revenue from the taxation sector based on the determined tax revenue performance achievements (Presidential Regulation Number 37 of 2015 Regarding Employee Performance Benefits within the Directorate General of Taxes).

The amount of allowances received by each employee, especially within the Directorate General of Taxes will vary. The calculation of employee performance allowances is based on employee performance achievements and organizational performance achievements. In addition, the calculation of performance allowances also considers the characteristics of the organization. This is stated in Presidential Regulation Number 96 of 2017 concerning Amendments to Presidential Regulation Number 37 of 2015 concerning Employee Performance Benefits in the Directorate General of Taxes.

Several research results indicate a positive influence between the provision of performance allowances on employee performance. However, several studies have stated that performance allowances have no effect on employee performance. The results of the research by Najoan et al., (2018) concluded that the performance allowance had a positive and significant effect on employee performance at the Minahasa District Agriculture Office, the results showed that with the employee performance allowance, employees would be motivated to work optimally so that it had an effect on improving employee performance at the Agriculture Service. Minahasa Regency.

According to Hatumena & Pogo (2018), in their research, they conclude that the variable performance allowance (remuneration) has no effect on employee performance at Madrasah Aliyah Negeri 4 Jakarta. Hanifah's research results (2017) state that performance allowances have a negative and significant effect on the performance of BPDAS employees in East Java. If the provision of performance allowances increases, the employee's performance will actually decrease.

Similar research was also conducted by Yusniawan & Permana (2018) concluded that the remuneration that has been given is in the form of benefits that are received fairly, bonuses received are associated or not related to achievement, and the appropriateness of the benefits received has a positive influence in encouraging work harder according to the target. which is expected. So that it can improve the performance of employees at the Cirebon Primary Tax Office.

Literature Review

Dessler (2004) states that a performance allowance (Tukin) is a reward for work done by looking at the work performance itself. Based on the Regulation of the Head of the State Personnel Agency Number 20 of 2011 concerning Guidelines for Calculating the Performance Allowance for Civil Servants, performance allowances are allowances given to Civil Servants whose amount is based on the results of evaluation of positions and achievements of the work performance of Civil Servants. Job evaluation is a process for assessing a position systematically by using the criteria for job factors based on job information to determine the value of the position and class of position.

The performance allowance at the Directorate General of Taxes is given every month according to the class of office taking into account the performance achievements of the employees. The amount of the performance allowance received by each employee can be different even though the employee is of the same class and rank. Payment of performance allowances at the Directorate General of Taxes consists of several types, such as: Routine / Monthly Performance Allowance, Rapel Performance Allowance, Supplementary Performance Allowance, Performance Allowance for the 13th Month, Performance Allowance for Leave, Performance Allowance for Executives (Plt / Plh), Study Task Performance Allowance, Performance Allowance for Structural Position/Functional Position, Employee Performance Allowance for employment/second to other agencies/agencies outside the Ministry of Finance, daily employees.

There are several components that affect the amount of performance allowances, including: Tukin's Parameter Decree is a Decree on the Provision of Employee Performance Allowances which are determined based on the Ranking Session, containing the percentage of performance allowances consisting of percentage of organizational performance achievements, employee performance achievements, and characteristics. organization. The determination of the Parameter Decree is based on the provisions of PMK-211/ PMK/03/2017 concerning Procedures for Calculating Employee Performance Allowances in the Directorate General of Taxes. The Tukin Parameter Decree is valid for 12 months, starting from 1 July to 30 June of the following year, unless the employee is transferred. Employee class, the legal basis regarding performance allowances for employees at the Directorate General of Taxes is regulated in Presidential Regulation Number 37 of 2015 11 concerning Employee Performance Benefits in the Directorate General of Taxes.

The mechanism for requesting funds and payment of performance allowances is regulated in the Minister of Finance Regulation Number 273 / PMK.01 / 2014 concerning the Implementation of Payment of Employee Performance Allowances within the Ministry of Finance. Tukin is a fund allocated in the Budget Implementation List (DIPA) of the Secretariat General of the Ministry of Finance. Therefore, the work unit submits a request for performance allowance funds every month to the Secretariat General of the Ministry of Finance at the Planning and Finance Bureau.

The work unit submits a request for performance allowance funds through the regional office in charge of the work unit concerned no later than the 20th for the payment of the performance allowance in the following month after taking into account the deduction for employee discipline. After that, the regional office requests performance allowance funds covering all the work units of the regional office to the head office of the echelon I unit no later than the 22nd for the payment of the following month. Furthermore, the head office of the echelon I unit requests performance allowance funds to the Secretary General no later than the 24th day for the payment of the performance allowance for the following month after taking into account the deduction for employee discipline.

If the head office of the echelon I unit has a vertical agency not in the form of a regional office, the work unit immediately submits a request for performance allowance funds to the head office of the echelon I unit no later than every 20th and after that the echelon I unit submits a request for performance allowance funds directly to the Secretary General no later than 24th day for the payment of the performance allowance for the following month after taking into account the deduction for employee discipline. Echelon I organizational units that do not have a vertical agency submit a request for performance allowance funds directly to the Secretary General no later than the 24th day for the payment of performance allowances in the following month after taking into account employee discipline deductions.

The distribution of performance allowance funds from the Secretariat General is carried out no later than 3 working days before the beginning of the month to the head office of the echelon I unit. The head office of the echelon I unit which does not have a vertical agency distributes the performance allowance fund no later than 2 days before the beginning of the month to the work units in its environment. The distribution of allowance funds is carried out in full without deductions such as insurance, magazines, and bank fees.

After being accepted by the work unit, at the beginning of the month the performance allowance is distributed to each employee who is entitled to receive it. If the beginning of the month is a national holiday and / or collective leave, the distribution of performance allowances and additional performance allowances is made on the last working day of the month.

Methodology

The research was conducted at the Information and Complaints Service Office located at Jalan Gatot Subroto Kav 40-42, South Jakarta. When the research was conducted in September 2020. The data used in this study are primary data obtained directly from employees by distributing questionnaires containing statements related to performance and employee performance allowances given to employees to be filled objectively.

Sample and Data Collection

Population is a generalization area consisting of objects / subjects that have certain quantities and characteristics set by researchers to study and then draw conclusions (Sugiyono, 2017). Based on this definition, the population used in this study were all employees at the Information and Complaints Service Office of the Directorate General of Taxes, totaling 378 employees.

According to Sugiyono (2017) the sample is part of the number and characteristics of the population. The selection of the research sample was based on the proportional random sampling technique method with a total sample of 67 people.

Research Concept

The approach used in this research is a quantitative approach using descriptive analysis. This approach is used to obtain an overview of employee perceptions regarding the payment of performance allowances on employee performance.

This study uses two variables, namely performance allowance as the independent variable (X) and employee performance as the dependent variable (Y).

The independent variable performance allowance (X) is the allowance given to civil servants, the amount of which is based on the results of the evaluation of the position and the work performance of the civil servants. The indicators used are as follows:

- Amount of allowance (X1),
- Basic assignment class position (X2),
- Sanctions for reduction (X3), and
- Payment time (X4).

The employee performance dependent variable (Y) is the work achieved by each civil servant in the organization / unit in accordance with the Employee Performance Target (SKP) and work behavior which consists of six indicators, namely:

- SKP (Y1),
- Service orientation (Y2),
- Integrity (Y3)
- Commitment (Y4),
- Discipline (Y5),
- Cooperation (Y6).

Indicators in assessing employee performance are based on work behavior assessments at the Information and Complaints Service Office in 2019 in accordance with the provisions of Perka National Civil Service Agency Number 1 of 2013 concerning Provisions for Implementing Government Regulation Number 46 of 2011 concerning Assessment of Work Performance of Civil Servants.

Variable Measurement Scale

The scale used in measuring the answers to the research questionnaire submitted to respondents is the Likert scale. The Likert scale is used to measure attitudes, opinions, perceptions of a person or group of people about social phenomena (Sugiyono, 2017). The score for each Likert scale answer in this study is strongly agree score 5, agree score 4, neutral score 3, disagree score 2, strongly disagree score 1.

Data Analysis

Respondent Characteristics

Respondents in this study were 67 employees of the Information and Complaints Service Office of the Directorate General of Taxes. The characteristics of the respondents used were gender, age, education, and years of service which were intended to see the distribution pattern of respondents based on male gender as much as 43% and female as much as 57% of 67 respondents.

Characteristics of Respondents based on Age.

Respondents who are in the Information and Complaints Service Office of the Directorate General of Taxes based on age groups. The age of respondents who are less than 21 years old is 0. 55 people aged 21-30 years old with a percentage of 82%, 12 respondents aged 31-40 years with a percentage of 18%, and respondents aged over 40 years as many as 0. From the data This shows that the largest number of respondents are respondents aged between 21-30 years based on the total respondents.

Characteristics of Respondents Based on Education.

Diploma I education level respondents were 3 people with a percentage of 4%, Diploma III as many as 50 people with a percentage of 75%, Diploma IV/Bachelor level as many as 14 people with a percentage of 21%, and Strata Two as many as 0. DIII education is the largest number of respondents. This shows that the Diploma III level education is personnel who are ready to work with expertise and skills in accordance with their fields.

Characteristics of Respondents Based on Years of Service.

Based on the length of work period, it shows that respondents with a working period of less than 5 years are the largest respondents, namely 35 people with a percentage of 52%. Respondents with a work period of 5-10 years were 25 people with a percentage of 37% and respondents with a working period of more than 10 years were 7 people with a percentage of 11%.

Respondent Analysis

The performance allowance provided to employees at the Information Service Office and the Directorate General of Taxes is an attempt by the government to improve employee welfare and boost their performance. Providing unfair benefits can cause various problems, such as jealousy among employees and employee indiscipline.

Based on the respondent's answer data on the performance allowance variable on the 4 statements shown to 67 respondents who were in the Information and Complaints Service Office of the Directorate General of Taxes, it can be said that the answer to the performance allowance variable (X). In the

statement that the performance allowance received can meet the daily needs of the respondents, they answered equally agreeing and strongly agreeing with the amount of 40.3%. This is because the respondent thinks that the allowance received can meet the necessities of life such as education, health, family, and others.

In the statement of the performance allowance in accordance with the occupational class the respondent answered strongly agreed with the amount of 49.3%. This is because respondents consider that the performance received is in accordance with the job and position of each employee.

In the statement of willingness to be deducted from the performance allowance that did not achieve the performance achievement and the provisions related to working hours, the respondent answered that the most agreed with the amount of 35.8%. This is because employees consider the benefits received based on the workload of each employee as stated in employee performance targets and employee discipline towards work conditions such as coming to work or leaving prematurely in accordance with applicable regulations.

In the statement of timely payment of performance allowances, respondents answered that they strongly agreed with the amount of 64.1%. This is due to the absence of monthly allowance payments, because there is information due to red dates or holidays.

From the results of these studies indicate that the performance allowance has an influence in improving employee performance. Providing performance allowances can make employees' motivation to work more optimally than before receiving performance allowances.

Based on the respondent's answer data on the performance variables of 6 statements including 6 indicators, namely SKP, service orientation, integrity, commitment, discipline, and cooperation which are divided among 67 who are in the Information and Complaints Service Office of the Directorate General of Taxes can explain that the respondent's answer to the indicator SKP, service orientation, integrity, commitment, discipline, and cooperation.

Descriptions of respondents' answers to the SKP indicator in realizing SKP targets which were prepared based on agreement with the respondent's superior answered strongly agree with the number of 53.7% because employees always try to achieve employee performance targets by working productively, good quality work, and time management optimal cost.

Descriptions of respondents' answers to the service orientation indicator in the statement of providing the best service and providing courtesy to the community, superiors, colleagues, or among agencies, the most respondents answered strongly agreed with the number of 56.7%. This is because employees can always complete their service tasks as well as possible and are very satisfying both internal and external services to agencies.

Descriptions of respondents' answers to integrity to respondents who are honest, sincere, and never abuse the authority to carry out their duties and are brave enough to take the risk of the actions taken at

most answered strongly agree with the number of 65.7%. This is because employees always think, behave, act properly and correctly and uphold the code of ethics and moral principles.

Descriptions of respondents' answers to the commitment indicator in the statement are always serious in working by prioritizing the interests of the official, personal interests at most answered strongly agree with the number of 50.7%. This is because employees are always determined to work seriously to achieve organizational / agency goals.

Descriptions of respondents' answers to the disciplinary indicators in the statements in accordance with the respondent's sense of responsibility answered strongly agree with the number of 56.7%. This is because employees always obey the official regulations and regulations in accordance with their responsibilities.

Descriptions of respondents' answers to the indicators of cooperation in the statement that they can cooperate with colleagues, superiors, or subordinates both in the office and outside the office answered strongly agree with the number of 58.2%. This is because employees feel that there are no advertisements.

Result and Discussion

This study uses data analysis methods using SMARTPLS version 3.3.2 software which is used to assist in data analysis used in research.

The Partial Least Square (PLS) approach according to Wold cited by Ghozali (2015) is an analysis method that eliminates OLS (Ordinary Least Square) regression assumptions, such as data must be normally distributed in a multivariate manner and there is no multicollinearity problem between exogenous variables. In addition, PLS can be used to test weak theories and data such as small sample sizes or data normality problems.

Evaluate the Outer Model

According to Ghozali (2015), the Partial Least Square (PLS) model uses 4 measurement methods, namely: 1) Convergent Validity, which measures the magnitude of the correlation between indicators and latent variables; 2) Discriminant Validity and AVE; 3) Composite Reliability and; 4) Cronbach Alpha.

Convergent Validity

An indicator is declared to meet the convergent validity in the good category if the outer loading value is > 0.7 , even though it is not an absolute standard.

The following is the result of the SmartPLS outer loading of each indicator in the performance allowance variable.

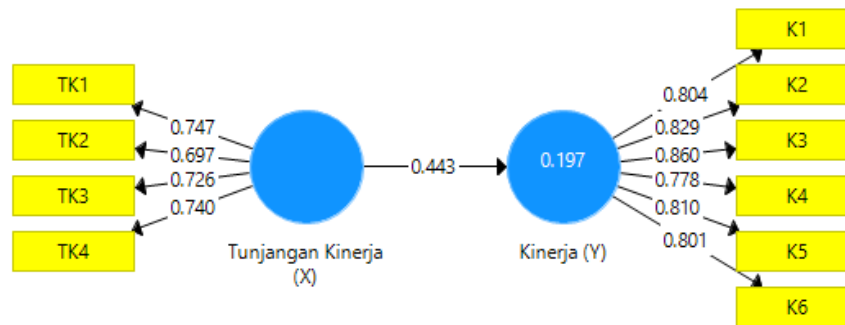


Figure 1 SmartPLS output

According to Chin, as quoted by Ghazali (2015), an outer loading value of 0.5-0.6 is considered sufficient to meet the convergent validity requirements. From the results of the image above, it shows that there is no variable indicator with an outer loading value below 0.5 so that all indicators are declared valid or have met the convergent validity.

Discriminant Validity

The discriminant validity test using average variance extracted (AVE) for each indicator requires the value to be > 0.5 for a good model Ghazali (2015). The following is the AVE value of the research results.

Table 8 AVE Value

Variable	AVE
Performance Allowance (X)	0,530
Performance (Y)	0,663

Source: Results processed by researchers

Based on the table above, it is known that the AVE value of the performance and performance allowance variables is > 0.5 . Thus it can be stated that each variable has good discriminant validity.

Composite Reliability

Composite reliability is used to test whether the variable has high reliability or not. A variable can be declared to meet composite reliability if it has a value greater than 0.7 Ghazali (2015). The following is the composite reliability value of the variables used in this study.

Table 9 Value of Composite Reliability

Variable	Composite Reliability
Performance Allowance (X)	0,818
Performance (Y)	0,922

Source: Results processed by researchers

Based on the table data above, it can be seen that the composite reliability value is > 0.7 so that it can be stated that this variable has a high level of composite reliability.

Cronbach Alpha

A variable is declared reliable or meets Cronbach alpha if it has a Cronbach Alpha value > 0.7 Ghozali (2015). The following is the Cronbach alpha value of the study.

Table 10 Cronbach Alpha Value

Variable	Cronbach Alpha
Performance Allowance (X)	0,717
Performance (Y)	0,899

Source: Results processed by researchers

Based on the data above, it is known that the Cronbach alpha value of the research variable is > 0.7 . Thus, the results showed that each variable was declared reliable.

Inner Model Evaluation

Inner model evaluation is done by looking at the R-Square criterion for the dependent variable and the t-statistics value from the path coefficient test. The higher the r-square value means the better the prediction model of the research model under study. The path coefficient value shows the level of significance in testing the hypothesis.

R-Square Value

Coefficient determination (R-Square) is used to measure how much influence the independent variable has on the dependent variable.

Table 11 R-Square Value

Variable	R-Square
Performance	0,197

Source: Results processed by researchers

The R-Square value for the performance variable is 0.197. This shows that the percentage of performance can be explained by the performance allowance of 19.7%, while the remaining 80.3% is influenced by other factors beyond those examined in this study.

Hypothesis Test

Hypothesis testing is done by looking at the significance value between variables, t-statistics, and p-values. This value is obtained from the bootstrapping results. The research hypothesis can be stated as

accepted if the significance level of the p-value <0.05 and the t-statistics value > 1.96. The following are the results of the hypothesis testing values obtained in this study.

Tabel 12 Koefisien Jalur Hasil

Hipotesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
TK → K	0,443	0,488	0,080	5,570	0,000

Source: Results processed by researchers

The hypothesis is whether the performance allowance is positive for employee performance. The results of testing the value of the performance allowance beta coefficient on employee performance are 0.443 and the t-statistic is 5.570. From this result it is stated that the t-statistic is significant because it is > 1.96 with a p-value <0.5, so this hypothesis is accepted. This proves that the performance allowance is proven to have a positive effect on employee performance.

Conclusion

Based on the results of research and discussion, it is concluded that the performance allowance has a positive and significant impact on the performance of employees at the Information Services and Complaints Office of the Directorate General of Taxes. The results showed that the existence of a performance allowance can motivate employees to work optimally so that it can have an effect on improving employee performance in the Information and Complaints Service Office of the Directorate General of Taxes

Recommendation

In this study, the research is limited to the effect of performance allowances on employee performance while other factors have not been disclosed.

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