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DEVELOPMENT OF A MODEL FOR PROVIDING ADDITIONAL EMPLOYEE INCOME (CASE STUDY: MAGETAN DISTRICT TRANSPORTATION SERVICES)

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Abstract: Low work motivation and lack of employee performance cause poor public services in the Magetan regional government. One of the contributing factors is additional employee income (AEI) is unfair. Thus, this research develops a model for providing additional employee income which refers to the 2022 Magetan Regent Regulation. This research uses a mixed method with qualitative and quantitative integration. This model considers four assessment factors, namely workload, working conditions, work performance, and professional scarcity. The research results show an increase of 27% in the proposed AEI compared to the existing AEI. The proposed AEI not only considers class and position aspects but also the daily activities of each employee. The urgency of this research is to provide the best model to calculate the AEI and encourage employees to continue to achieve optimal performance, especially at the Magetan Regency Transportation Service.

Keywords: additional employee income, performance, employee

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1. Introduction

The Magetan Regency Government has established a policy in concerning Providing Additional Income for Civil Servants within the Magetan Regency Regional Government in 2022. This regulation applies to all Regional Apparatus Organizations (OPD) including the Transportation Service. The purpose of enacting this regulation is to motivate employees to work more actively and be responsible for the Main Duties and Functions of each Civil Servant in the Transportation Service by Regent's Regulation Number 96 of 2021 concerning Position, Organizational Structure, Description of Duties, and Functions and Work Procedures for the Magetan Regency Transportation Service. As a reward for those who meet performance achievements, Additional Employee Income (AEI) will be paid in full according to the determined amount and will serve as punishment for civil servants who fail to meet performance achievements according to their main duties and functions.

However, the implementation of the AEI still causes several problems. Research by Rustan et al. [1] shows that there have been several cases of requests to review the Additional Income Allowance (AEI) policy because it does not reflect the principles of justice, in the West Java Province DPRD. So that the AEI can be evaluated so as not to make the APBD increasingly deficit during the current sluggish economic situation. Apart from that, the performance level of civil servants is still very low and requires a strict control system. Thus, an adequate amount of AEI provision requires performance management that provides good outcomes to influence the performance allowance policy at each level of the apparatus [2].
Therefore, Puspitaningtyas et al. [3] remind that the government needs to make regulations that regulate performance-based remuneration criteria and the range of additional income that can be given to regional

officials and officials. With the availability of a range of incentive amounts and criteria for granting them, regions can develop incentive and remuneration systems that are accountable and can encourage increased productivity of regional officials.

This research discusses case studies of civil servants in the Transportation Service who asked for the AEI granting policy to be reviewed. This is because the Regional Government of Magetan Regency still has not provided allowances that reflect the principle of justice in providing AEI to employees of the Transportation Service by looking at workload factors, place of duty, working conditions, professional scarcity or work performance according to the characteristics of the tasks and functions of the Transportation Service as stated in in Law Number 1 of 1970 concerning Work Safety and Law Number 22 of 2009 concerning Road Traffic and Transportation. Thus, by designing a model for providing Additional Employee Income (AEI), it is hoped that it can improve the performance achievements of civil servants at the Magetan Regency Transportation Service.

2. Literature Review

The novelty of this research is integrating mixed methods and multiple linear regression in the Magetan Transportation Department case. The details of the state of the art of this research are shown in Table 1. Consists of A1 (compensation), A2 (workload), A3 (job satisfaction), A4 (working conditions), A5 (objective considerations), A6 (work performance), A7 (performance), A8 (professional scarcity), A9 (additional performance income).

Table 1. State of the Art

Research of	Variable									Object	Method
	A1	A2	A3	A4	A5	A6	A7	A8	A9		
Rustan et al. [4]		X		X	X	X			X	East Kalimantan Provincial Government	Mix methods
Sugiarti et al. [5]	X	X	X				X			Mojokerto Regional Secretariat UKPBJ employee	SEM PLS
Abdillah [6]		X					X			Department of Public Works and Spatial Planning (PUPR) West Nusa Tenggara Province	literature study
Kornelius dan Buntuang [7]	X	X	X							Sulawesi River Regional Office III	Multiple linear regression
Asapa [8]		X				X			X	Sinjai District Education Office	Qualitative Descriptive
Maskuri & Suyanto [9]	X	X					X		X	Employee of the Inspectorate General of the Ministry of Maritime Affairs and Fisheries	Multiple linear regression
Koo dkk. [10]	X		X						X	Hotel Industry in Seoul, Korea	Multiple linear regression
Rinny dkk. [11]	X		X						X	Mercubuana University Indonesia	Multiple linear regression
Penelitian ini		X	X	X				X	X	Magetan Transportation Department	Mix method and Multiple Linear Regression

3. Method

This research develops a model for additional employee income based on Magetan Regent Regulation Number 20 of 2022. This research also uses a multiple linear regression method to validate how the relationship of performance effectivity to additional employee income. Data collection was carried out through observation, interviews, and distribution questionnaires. Observations are supported through the SiApik and E-kinerja applications which are used for attendance and daily activity logbooks. Apart from that, a questionnaire design was also designed and distributed to all employees consisting of 5 AEI preference questions, 5 performance effectiveness questions, and several questions related to workload, working conditions, work performance, and professional scarcity. The data that has been collected will be processed and become input for calculating each AEI value. The research flow is explained in more detail in the following figure.

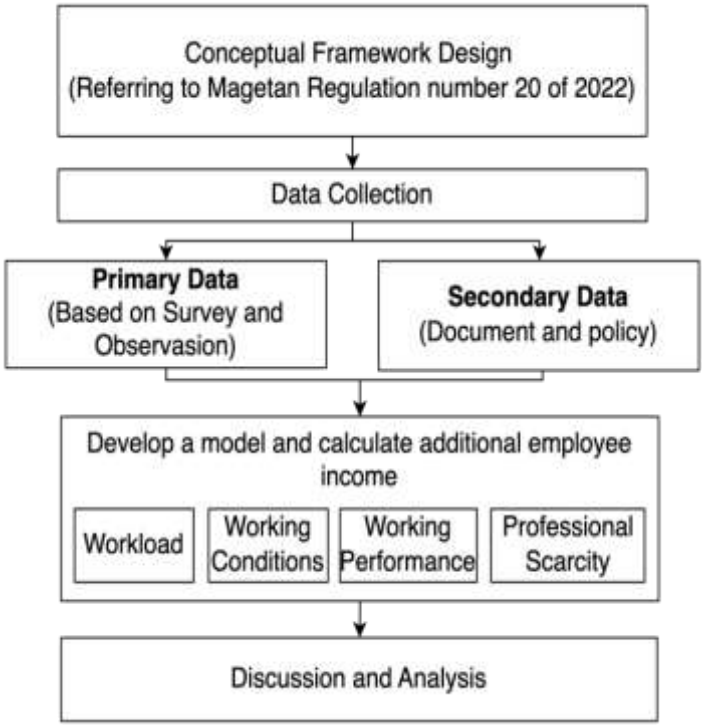

Figure 1. Research Methodology

4. Results and Discussion

4.1. Develop AEI Model

The following is a model for providing AEI which considers four aspects based on Magetan Regent Regulation Number 20 of 2022 as follows.

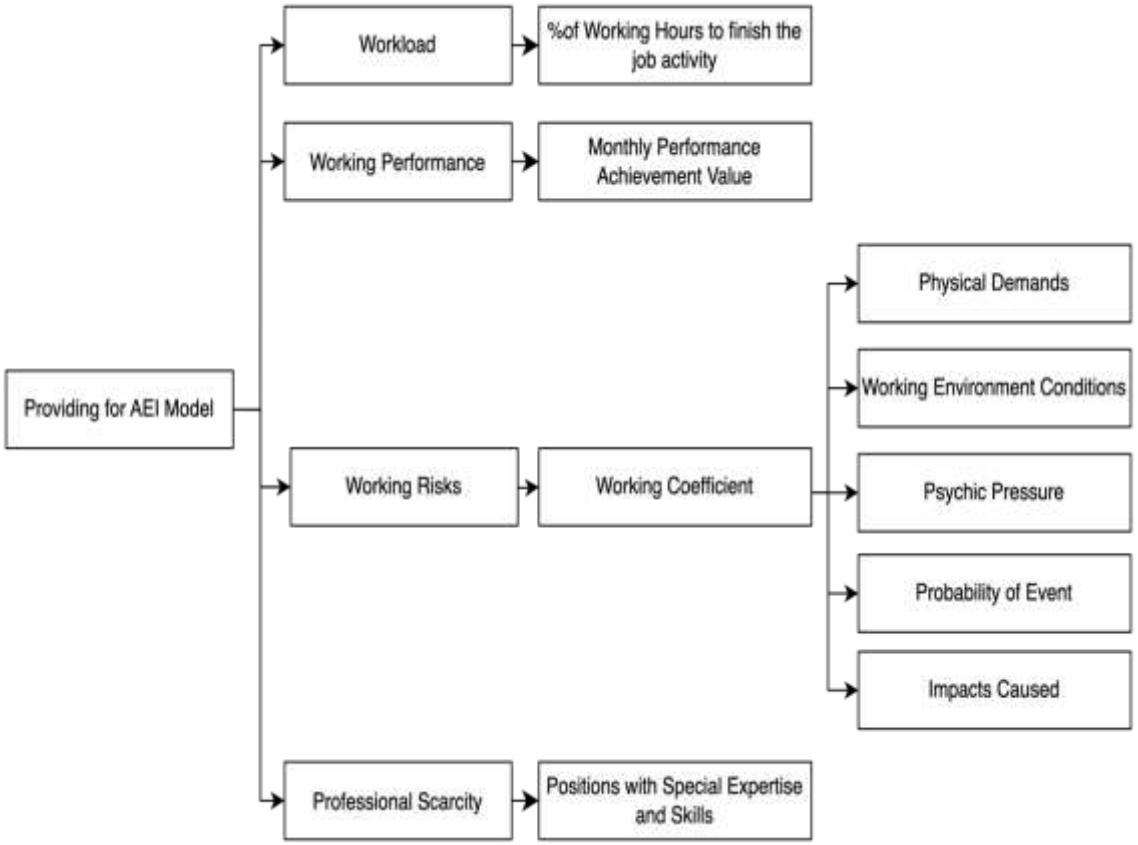

Figure 2. Providing for AEI Model of Magetan Transportation Department

a. Workload (WL)

Determining the AEI value based on workload is obtained from the suitability of the job description and the percentage of working hours achieved by comparing the description of the main tasks to the working hours required.

$$AEI - WL = \%WL_{WEIGHT}\ x\ AEI - WL_{Maks} \quad (1)$$

$$\%WL_{WEIGHT} = \frac{Maximum\ working\ hours - Reduction\ indicator}{Maximum\ working\ hours} \quad (2)$$

b. Working Performance (WP)

Determining the AEI value based on working performance is obtained from the magnitude of performance achievements compared to the monthly target from the application that is usually input by employees in the Ekinerja application.

$$AEI - WP = \%WP_{WEIGHT}\ x\ AEI - WP_{Maks} \quad (3)$$

$$\%WL_{WEIGHT} = \frac{Productivity\ working\ hours}{Maximum\ working\ hours} \quad (4)$$

c. Working Conditions (WC)

Determining the AEI value based on working conditions is obtained from the sum of the risk coefficients multiplied by the basic risk allowance budget. The risk coefficient is the sum of the five indicators obtained from surveys of the respondents or ASN concerned. Where a risk score of 17-20 gets AEI working conditions.

$$KR = TF + LP + TP + PK + TD \quad (3)$$

$$AEI - WC = KR:\ 20\ x\ BRAF \quad (4)$$

RC = Risk Coefficient; FD = Physical Demands; EC = Job Environmental Conditions; PD = Psychic Demands; PO = Probability of an event occurring; IL = Impact Level, BRAF = Basic Risk Allowance Figure

Table 5. Coefficient Matrix for Assessment of Working Conditions

Variable	4	3	2	1
Physical Demands	A room with limited space and air circulation	Work activities related to speedometer tests	Work activities in pre-test inspection	Work activities in the field of recording
	Validation of test results	Work activities related to brake testing	Activities related to vehicle noise	Activities related to the implementation of input results
	Susceptible to chemical hazards	Work activities related to the sideslip test	Activities are related to the thickness of the window film	Activities related to submitting test results
	Work activities in the test tunnel			
Job Environmental Conditions	Work that comes into direct contact with dangerous chemicals/gas/dust/vapor	Work that comes into direct contact with sunlight during service (pre-test activities)	Work that comes into direct contact with consumers in the vehicle cabin (inspection activities for proof of passing the test)	Work that has direct contact with consumers indoors (front office)
Psychic Demands	The pressure of public complaints is sometimes accompanied by threats during the test results validation stage	The pressure of public complaints is sometimes accompanied by threats during the vehicle testing stage in the test building	The pressure of public complaints is lighter during the pre-test stage	Light pressure from public complaints during the registration stage
Probability of an event occurring	Work accidents in the test building (such as hands crushed by tires, respiratory problems, etc.)	Work accidents at the dispensing counter (possibility of disputes)	Work accidents were relatively small at the pre-test stage	Work accidents are relatively small at the registration counter
Impact Level	Very significant influence on workers' conditions	Significant influence on workers' conditions	It has quite a significant impact on workers' conditions	Less significant influence on workers' conditions

d. Professional Scarcity (PS)

Determining the scarcity of professions is based on positions that require special skills but are limited in number. In the transportation service 5 types of functional positions require special expertise and skills with stipulations on the amount of the professional scarcity allowance, namely supervisory motor vehicle tester, advanced executive motor vehicle tester, advanced executive motor vehicle tester, skilled computer officer, and skilled motor vehicle tester/beginner operator.

4.2. Analysis of Comparison between EAI Existing and EAI Proposed for Each Variable

The AEI calculation model is based on several aspects consisting of workload, work performance, working conditions, and professional scarcity. These four aspects are based on Magetan Regent Regulation Number 20 of 2022. The data that is the basis for the calculations is obtained from observations, interviews, and distributing questionnaires to existing ASNs. Determination of the basic AEI amount is based on the class and position of each ASN, which is then multiplied by the value or performance of each existing aspect.

Table 5. Comparison of EAI Existing and EAI Proposed for Each Variable

Aspect	EAI Existing	EAI Proposed	%Increasing
Workload	IDR 57,440,000	IDR 63,755,000	10.99%
Working Performance	IDR 40,850,000	IDR 40,850,000	0.00%
Working Conditions	IDR 10,400,000	IDR 34,045,000	227.36%
Professional Scarcity	IDR 10,400,000	IDR 34,045,000	227.36%

In the AEI value, the proposed workload has a greater value than the existing condition. This is because these positions are often given tasks that do not match the original job description. For example, the executive position which consists of vehicle testing supervisors and managers still has administrative duties. This makes their workload exceed the specified limit. Apart from that, the existing workload also causes these positions to do overtime because the portion of work completed exceeds the normal working hours of 112.5 hours per month. In the calculation of the proposed model, the workload portion is described in percentage form. Observation results show that most positions with excessive workload are rated at 110% of the basic workload AEI. This is different from the size of the AEI workload in the existing conditions, where all positions have the same figure of 100%.

AEI for existing and proposed work performance has the same value. This is because the data used as the basis for this AEI assessment is from the Ekinerja application or an application to fill in daily activities to achieve monthly or annual performance. The performance process for each employee always meets targets. However, a careful verification process from superiors is required to validate accurate EKinerja values. Thus, the AEI work performance value obtained by each ASN is the maximum AEI work performance based on class or 100%. Based on these figures, the total proposed work performance AEI value of 44 ASNs in the Magetan transportation service shows a constant value from existing conditions in 2022 every month, namely IDR 40,850,000.

In the AEI value, the total proposed working conditions of 44 ASNs in the Magetan transportation service will increase by 227% from existing conditions in 2022 every month. This increase is due to the existence of several positions that have a high level of risk with a total risk score range of 17-20, such as motor vehicle testers, terminal operators, and street lighting maintainers. So, it is not only high positions that require AEI working conditions. However, to get the right AEI amount for working conditions requires a process of filling in each risk aspect correctly and through an observation process to produce a fair and appropriate amount.

In the AEI value, the total proposed professional scarcity of 44 ASNs in the Magetan transportation service will increase by 100% from the existing condition in 2022 every month. This increase was due to a change in the absence of positions in the professional scarcity category to four positions that were considered to be in the rare category.

4.3. Analysis of Comparison between EAI Existing and EAI Proposed for Total

The final total AEI value proposed by 44 ASNs in the Magetan transportation service will increase by 27% from the existing condition in 2022 every month. Based on the recapitulation of the AEI value, we can then compare it with the basic AEI set in Magetan Regency. The following table shows the increase in each position class,

except for the High Executive Position class 14 which is appropriate so there is no increase. Overall, the proposed %AEI does not exceed the Magetan basic AEI determined, except for High Functional Positions. This is due to a significant increase in Higher Functional Positions starting from grades 5-7. This is influenced by work risk factors and professional scarcity which means that these positions need to be given sufficient allowances because the activities require special skills. However, Magetan's basic AEI only takes 70% of the basic AEI set by the Financial Regulatory. So, the proposed allowances for high-functioning positions can be reconsidered.

Table 6. Comparison of EAI Existing and EAI Proposed for Total

Position - Class	EAI Existing	EAI Proposed
Administrative Position (Class 11)	IDR14,100,000	IDR17,820,000
Administrative Position (Class 12)	IDR5,900,000	IDR7,295,000
High Functional Position (Class 5)	IDR1,600,000	IDR3,195,000
High Functional Position (Class 6)	IDR1,520,000	IDR3,865,000
High Functional Position (Class 7)	IDR4,200,000	IDR8,850,000
High Functional Position (Class 8)	IDR2,400,000	IDR4,800,000
Executive Position (Class 9)	IDR28,000,000	IDR38,280,000
High Executive Position (Class 14)	IDR10,200,000	IDR10,200,000
Executor (Class 3)	IDR3,150,000	IDR3,330,000
Executor (Class 5)	IDR22,400,000	IDR23,730,000
Executor (Class 6)	IDR7,220,000	IDR8,060,000
Executor (Class 7)	IDR9,660,000	IDR11,125,000
Total	**IDR110,350,000**	**IDR140,550,000**

Table 7. Comparison of AEI Percentage with Basic AEI Magetan

Class	Position - Class	Basic EAI Magetan	%EAI Existing	%EAI Proposed	%Increasing
14	High Executive Position (Class 14)	IDR14,688,894	69.44%	69.44%	0.00%
12	Administrative Position (Class 12)	IDR10,541,481	55.97%	69.20%	13.23%
11	Administrative Position (Class 11)	IDR8,149,882	57.67%	72.88%	15.21%
9	Executive Position (Class 9)	IDR6,166,766	56.76%	77.59%	20.84%
8	High Functional Position (Class 8)	IDR4,956,472	48.42%	96.84%	48.42%
7	Executor (Class 7)	IDR4,370,103	48.05%	50.91%	2.86%
7	High Functional Position (Class 7)	IDR4,370,103	48.05%	101.26%	53.20%
6	Executor (Class 5)	IDR3,797,568	50.03%	53.06%	3.03%
5	Executor (Class 6)	IDR3,167,056	50.52%	53.52%	3.00%
5	High Functional Position (Class 6)	IDR3,167,056	47.99%	122.04%	74.04%
6	EJFT5	IDR3,797,568	42.13%	84.13%	42.00%
3	Executor (Class 3)	IDR1,550,915	67.70%	71.57%	3.87%

The design of the model for providing Additional Employee Income (AEI) to improve the performance achievements of civil servants in the Department, takes into account four aspects based on Magetan Regent Regulation Number 20 of 2022. These four aspects consist of workload, work performance, working conditions

and professional scarcity. However, the AEI calculation process is not explained in detail about the correct calculation in the existing regulatory attachments. In this case, the government needs to provide a detailed explanation of the detailed calculation process so that it can become the basis for all agencies. So, the following are the proposed recommendations for the proposed AEI calculation:

1. AEI workload can be given in order to improve the implementation of employee duties, where there are several positions that have double jobs in their daily activities. In this case, you can consider the working hours used to complete these tasks to determine the percentage multiplier to the existing basic AEI workload.
2. AEI for work performance is given based on a logbook or tool for recording daily activities by each employee related to the implementation of their duties while still referring to the achievement of targets stated in the Employee Work Targets (SKP) which have been prepared both annually and monthly targets. To maintain the quality of employee performance results, filling out the performance log book must include evidence that supports the results of recording activities carrying out these duties. This logbook can be accessed via the Ekinerja account in Magetan district. However, to check the validity of the logbook filled in by each ASN, more detailed verification is needed from each field head.
3. AEI for working conditions needs to consider several aspects which include physical demands, working environment conditions, psychological pressure, probability of occurrence, and level of impact. Each aspect has its own risks which need to be assessed according to the risks of each work activity. So, it is necessary to carry out regular observations to assess these aspects. Where positions with a risk coefficient value between 17-20 are entitled to AEI for this working condition.
4. AEI for professional scarcity also needs to be given to positions that have special skills or expertise, such as motor vehicle testing and computer departments. Because this part cannot necessarily be done by other parts in its performance. This is not in line with research by Rustan et al. [4] which has not accommodated the scarcity aspect of the profession, because it has a specific and limited nature, so it is determined to have separate (professional judgment) as additional special income.
5. The total AEI will be given regularly every month and received in full. However, it is necessary to consider the amount of the value compared to the APBD provided. Thus, the percentage of AEI provided remains constant compared to the APBD as a whole. This is because the performance of each ASN each month is not always the same. However, with this AEI calculation model, it is hoped that it can provide education and encourage employees to continue to perform optimally to obtain the highest AEI and will have an impact on achieving optimal organizational performance.

6. Conclusion and Limitations

The model for providing Additional Employee Income (AEI) was designed concerning Magetan Regent Regulation Number 20 of 2022. The four aspects consist of workload, work performance, working conditions and professional scarcity. First, workload considers the percentage of suitability of working hours and job description according to the position. Second, work performance takes into account the daily target achievement logbook. Third, working conditions consider risk aspects which include physical demands, working environment conditions, psychological pressure, probability of occurrence, and level of impact. Fourth, the scarcity of professions considers positions that require special skills and abilities.

Based on calculations and comparisons between the AEI values in the existing condition and the proposed AEI, there is an increase of 27% compared to the AEI in the existing condition. This is because the proposed AEI not only considers class and position aspects, but also the daily activities of each ASN. For example, there was an 11% increase in AEI for workload, AEI for work performance remained constant because it was based on E-Kinerja, a 227% increase in AEI for working conditions, and a 100% increase in work shortages. Apart from that, the overall amount of the proposed %AEI does not exceed the basic Magetan AEI determined, except for High Functional Positions (JFT). This is due to a significant increase in Higher Functional Positions (JFT) starting from grades 5-7. This is influenced by work risk factors and professional scarcity.

With this structured AEI calculation model, it is hoped that it can provide education and encourage employees to continue to perform optimally in order to obtain the highest AEI and will have an impact on achieving optimal organizational performance, especially at the Magetan Regency Transportation Service.

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