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The Effect Of Additional Income On Employee Performance Through Workload As An Intervening Variable At The Dairi Regency Inspectorate Office

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Abstract

This study aims to analyze the effect of Additional Income on Employee Performance by considering the role of Workload as an intervening variable. The research was conducted on employees at the Dairi Regency Inspectorate Office with a sample of 43 employees using the Partial Least Squares (PLS) analysis method. The results show that Workload has a negative and significant influence on Employee Performance, with an Original Sample value of -0.078, T-Statistic of 1,059 < 1.96, and P-Value of 0.000 < 0.05. This means that an increase in Workload tends to decrease Employee Performance. In addition, the results show that Additional Income has a negative influence on Workload, with an Original Sample value of -0.033, T-Statistic of 0.183 < 1.96, and P-Value of 0.856 > 0.05, which shows that the effect of Additional Income on Workload is not significant. The results of the analysis also show that the Additional Income has a positive and significant effect on Employee Performance, with an Original Sample value of 0.891, T-Statistic of 25,845 > 1.96, and P-Value of 0.000 < 0.05, which indicates that the increase in Additional Income can improve Employee Performance. The indirect effect of Additional Income on Employee Performance through Workload was also tested, but the results showed an Original Sample value of 0.003, T-Statistic of 0.132 < 1.96, and P-Value of 0.896 > 0.05, which means that this indirect influence is not significant. Thus, Workload does not play a significant role as a mediator in the relationship between Additional Income and Employee Performance.

Keywords:
Additional Income; Workload; Employee Performance

Abstract

This study aims to analyze the effect of Additional Income on Employee Performance by considering the role of Workload as an intervening variable. The research was

conducted on employees at the Dairi Regency Inspectorate Office with a sample of 43 employees using the Partial Least Squares (PLS) analysis method. The results show that Workload has a negative and significant influence on Employee Performance, with an Original Sample value of -0.078, T-Statistic of 1,059 < 1.96, and P-Value of 0.000 < 0.05. This means that an increase in Workload tends to decrease Employee Performance. In addition, the results showed that Additional Income had a negative effect on Workload, with an Original Sample value of -0.033, T-Statistic of 0.183 < 1.96, and P-Value of 0.856 > 0.05, which indicates that the effect of Additional Income on Workload is not significant. The results of the analysis also show that the Additional Income has a positive and significant effect on Employee Performance, with an Original Sample value of 0.891, T-Statistic of 25,845 > 1.96, and P-Value of 0.000 < 0.05, which indicates that the increase in Additional Income can improve Employee Performance. The indirect effect of Additional Income on Employee Performance through Workload was also tested, but the results showed an Original Sample value of 0.003, T-Statistic of 0.132 < 1.96, and P-Value of 0.896 > 0.05, which means that this indirect influence is not significant. Thus, Workload does not act as a significant mediator in the relationship between Additional Income and Employee Performance.

INTRODUCTION

In the world of work, employee performance is one of the key factors that determine the success of an organization. The optimal performance of employees depends not only on individual abilities and competencies, but also on external factors such as additional income and workload (Sumendap et al., 2015). This study highlights the importance of understanding how additional income can affect employee performance by considering workload as a variable that mediates the relationship.

Problem Formulation

1. Does the additional income have a positive and significant effect on the performance of employees at the Dairi Regency Inspectorate Office?
2. Does the additional income have a positive and significant effect on the workload at the Dairi Regency Inspectorate Office?
3. Does the workload have a positive and significant effect on employee performance at the Dairi Regency Inspectorate Office?
4. Does the additional income have a positive and significant effect on employee performance through the workload at the Dairi Regency Inspectorate Office?

Research Objectives

1. To find out and analyze the effect of additional income on employee performance at the Dairi Regency Inspectorate Office
2. To find out and analyze the effect of additional income on workload at the Dairi Regency Inspectorate Office

3. To find out and analyze the influence of workload on employee performance at the Dairi Regency Inspectorate Office
4. To find out and analyze additional income to employee performance through workload at the Dairi Regency Inspectorate Office.

LITERATURE REVIEW

Income

Income is a financial incentive given to employees outside of their basic salary. This additional income can be in the form of allowances, bonuses, or other forms of remuneration that aim to increase employee motivation and productivity. Based on motivation theories such as Herzberg's two-factor theory, financial incentives can function as motivating factors that can increase workload and ultimately employee performance (Nguyen et al., 2023).

Additional Income

According to (Armstrong, 2020) states that additional income is part of the total compensation package given to employees to increase motivation and commitment to the organization. It includes bonuses, commissions, and other perks that serve to attract, retain, and motivate employees.

Meanwhile, according to (Fulmer et al., 2023) additional income is any form of financial remuneration beyond the basic salary given to employees with the aim of improving their productivity and performance. Additional income can serve as a tool to achieve organizational goals through increased employee satisfaction and motivation.

In this study, the definition of additional income refers to the opinion (Bakker & Demerouti, 2017) is additional financial compensation in addition to the basic salary given to employees to improve performance, motivation, and workload. The additional income serves to reduce the psychological workload and improve employee welfare.

Additional Income Indicators

In this study, the indicators of additional income refer to the opinion (Bakker & Demerouti, 2017), namely:

1) Performance Incentives are additional payments given based on the achievement of certain performance targets.
2) Health Allowance is an additional payment or facility that includes health insurance and medical expenses.
3) Educational Incentives are payments or allowances for the cost of continuing education, training, or professional certification.
4) Annual Bonus is an additional payment given annually based on the performance of an individual or company.

Employee Performance

Employee performance refers to how effective and efficient an employee is in completing his or her duties and responsibilities. This performance can be measured through various indicators such as the quantity and quality of work, attendance, and adaptability to change. According to performance theories such as Campbell's model, employee performance is influenced by three main components, namely motivation, ability, and opportunity to excel (Ng & Feldman, 2012).

Employee performance is the result of quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara. A.A. P, 2020). Meanwhile, (Robbin & Judge, 2015a) states that employee performance is the results achieved by employees that are evaluated based on certain standards or criteria, which include the effectiveness, efficiency, and contribution of employees to organizational goals.

To measure employee performance, this research refers to the theory (Mangkunegara. A.A. P, 2020) is as follows:

1. Quality of Work. The quality of the work achieved by employees, which includes accuracy, accuracy, and conformity with predetermined standards.
2. Work Quantity. The volume or number of work that can be completed by employees in a certain period of time.
3. Timeliness. The ability of employees to complete work according to the specified time limit.
4. Effectiveness. The extent to which the employee's work results are in accordance with the goals to be achieved and have a positive impact on the organization.
5. Efficiency. The optimal level of resource use in completing the work, which includes time, cost, and effort.
6. Discipline. The level of employee compliance with the rules and procedures that have been set by the organization.
7. Creativeness. The ability of employees to generate new and innovative ideas that can improve performance and productivity.

Workload

In addition to additional income that can improve employee performance, workload is also a factor that must be considered in hindering the achievement of maximum performance. Workload is the number and complexity of tasks that must be completed by an employee within a certain period of time. A high workload can lead to stress and burnout, while a low workload can lead to boredom and a lack of motivation. (Robbin & Judge, 2015b).

Meanwhile (Bakker & Demerouti, 2017) states that workload is the physical, mental, and emotional pressure experienced by employees during carrying out their work duties and responsibilities. Workload can affect employee well-being and performance.

Workload Indicator

In this study, the workload indicator refers to the opinion (Robbin & Judge, 2015) which includes:

1) Number of Tasks is the total number of tasks that must be completed in a given period of time.
2) Task Complexity is the level of difficulty and complexity of the task that must be completed.
3) Completion Time is the duration of time given to complete these tasks.
4) Interruption Frequency is how often employees are interrupted or interrupted during work.

The current real conditions at the Dairi Regency Inspectorate Office show a significant increase in workload for employees, but it is not balanced by adequate additional income. This causes a decrease in employee performance which can be seen from a decrease in productivity and an increase in attendance rates. This situation shows a gap between the motivation theory which states that additional income can improve performance and the real conditions that occur in the field (Bakker, 2018).

Based on initial observations, several main problems were identified such as low employee workload, high workload that is not balanced with adequate incentives, and lack of support from management in providing appropriate rewards for outstanding employees. This requires further research to understand the extent to which additional income can affect employee performance through workload as an intervening variable (Alharbi et al., 2022); (Goyal et al., 2023).

Conceptual Framework

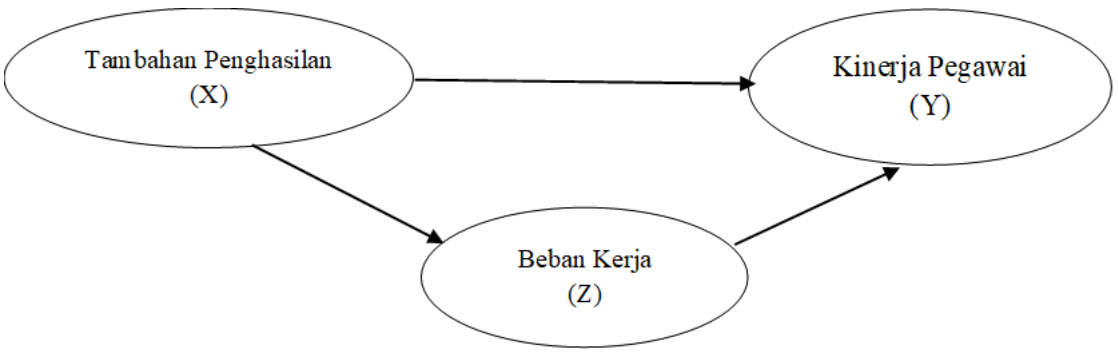

Figure 1. Conceptual Framework

Hypothesis

H1 : Additional income has a positive and significant effect on employee performance at the Dairi Regency Inspectorate Office

H2 : Additional income has a positive and significant effect on the workload at the Dairi Regency Inspectorate Office

H3: Workload has a positive and significant effect on employee performance at the Dairi Regency Inspectorate Office

H4 : Additional income has a positive and significant effect on employee performance through the workload at the Dairi Regency Inspectorate Office.

Variable Operational Definition

The operational definition of the variables in this study is as follows:

Types of Variables	Variable Definition	Indicators
Additional income (X)	In this study, the definition of additional income refers to the opinion of Bakker & Demerouti, (2017) is additional financial compensation beyond the basic salary given to employees to improve performance, motivation, and job satisfaction. The additional income serves to reduce the psychological workload and improve employee welfare.	In this study, which is an indicator of additional income, refers to the opinion of Bakker & Demerouti, (2017), namely: 1) **Performance Incentives**: Additional payments given based on the achievement of specific performance targets. 2) **Health Benefits**: Additional payments or perks that cover health insurance and medical expenses. 3) **Educational Incentives**: Payments or allowances for the cost of continuing education, training, or professional certification. 4) **Annual Bonus**: An additional payout given annually based on the performance of an individual or company.
Workload (Z)	Workload is the number and complexity of tasks that must be	In this study, the workload indicator refers to the opinion (Robbin & Judge, 2015) which includes:

	completed by an employee within a certain period of time. A high workload can lead to stress and burnout, while a low workload can lead to boredom and a lack of motivation. (Robbin & Judge, 2015).	1) **Number of Tasks** is the total number of tasks that must be completed in a given period of time. 2) **Task Complexity** is the level of difficulty and complexity of the task that must be completed. 3) **Completion Time** is the duration of time given to complete these tasks. 4) **Interruption Frequency** is how often employees are interrupted or interrupted during work.
Employee performance (Y)	Employee performance is the result of quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara. A.A. P, 2020).	To measure employee performance, this research refers to the theory (Mangkunegara. A.A. P, 2020) is as follows: 1. Quality of Work. The quality of the work achieved by employees, which includes accuracy, accuracy, and conformity with predetermined standards. 2. Work Quantity. The volume or number of work that can be completed by employees in a certain period of time. 3. Timeliness. The ability of employees to complete work according to the specified time limit. 4. Effectiveness. The extent to which the employee's work results are in accordance with the goals to be achieved and have a positive impact on the organization. 5. Efficiency. The optimal level of resource use in completing the work, which includes time, cost, and effort.

		6. Discipline. The level of employee compliance with the rules and procedures that have been set by the organization. 7. Creativeness. The ability of employees to generate new and innovative ideas that can improve performance and productivity.

RESEARCH METHODS

Research Approach

The approach of this research is a casual associative quantitative research.

Research Location

This research was carried out at the Dairi Regency Inspectorate Office.

Research Time

The time of this research was carried out from August to November 2024.

Population

According to Sugiyono (2018), population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions. The population in this study is the entire number of employees at the Dairi Regency Inspectorate Office with a total of 43 employees with the following details:

Table 1 Population Details of the Dairi Regency Inspectorate Office

No.	Status	Number (Person)
1.	ASN	38
2.	Honorary	5
	Sum	43

Source : Dairi Regency Inspectorate Office

Sample

The sampling technique used in this study is a saturated sample. According to Sugiyono (2019), saturated sampling is a sample selection technique when all members of the population are sampled where all populations in this study are sampled, which is 43 employees

The data that will be used from this study is the data from the results of the questionnaire distributed to respondents consisting of all employees in all divisions. The data analysis technique used in this study is a quantitative data analysis method using Structural Equation Modeling (SEM) based on Partial Least Square (PLS) using SmartPLS 3.0 software.

Due Diligence

The feasibility test that will be used in this study is the *outer model* test to obtain *the outer loading* value that meets the validity *and reliability requirements.* Testing the structural model (Inner model) which includes a determination coefficient test (R2) to measure how far the model is able to explain the variation of the bound variables. R^2

Goodness fit test

The Goodness fit test is used to determine the extent to which the observed data is in accordance with the theoretical distribution assumed by the model or hypothesis (Ghozali & Latan, 2015) and the hypothesis test (T-Statistic Test) which consists of *a path coeficients* test to test how the direct influence of each independent variable individually on its bound variable as well as the indirect influence of the intervening variable in influencing its independent variable on its bound variable.

This test is used to determine the direction of the relationship between variables (positive/negative). If the value is 0 to 1, then the direction of the relationship between the variables is declared positive. Meanwhile, if the value is 0 to -1, then the direction of the relationship between the variables is declared negative. A hypothesis is said to be accepted if the statistical t value is greater than the t of the table. According to (Ghozali & Latan, 2015) the criterion of t-value table is 1.96 with a significance level of 5%

RESULTS AND DISCUSSION

Outer Model *Analysis*

The outer *model* test in this study uses algorithm analysis in *SmartPLS software version 3.0,* in order to obtain *outer loading* values that meet *the validity and reliability requirements.*

1) Convergent Validity Test Results

The convergent validity of the measurement model with reflexive indicators can be seen from the correlation between the score of the item/indicator and the

construction score. Based on the results for outer loading, it shows that there is an indicator that has a loading below 0.60 and is not significant. The following is presented as the results of the outer loading value in the following table.

Table 2. *Outer Loading*

Indicators	*Outer Loading*	Information
Additional Income (x1)		
TP1	0.747	Valid
TP2	0.877	Valid
TP3	0.878	Valid
TP4	0.897	Valid
Workload (Z)		
BK1	0.979	Valid
BK2	0.964	Valid
BK3	0.904	Valid
BK4	0.881	Valid
Employee Performance (Y)		
KP1	0.878	Valid
KP2	0.738	Valid
KP3	0.901	Valid
KP4	0.840	Valid
KP5	0.793	Valid
KP6	0.746	Valid
KP7	0.909	Valid

Source : Output Smart PLS, 2024

Based on Table 2, it can be seen that all indicators have a *loading factor* value of > 0.60. According to (Ghozali, Imam & Latan, 2015) states that the indicator is declared valid if it has a loading *factor* value of > 0.60. Thus, it can be stated that all indicators in this study are declared valid and can be carried out further research. The following is shown in the form of a structural model as shown in the following image:

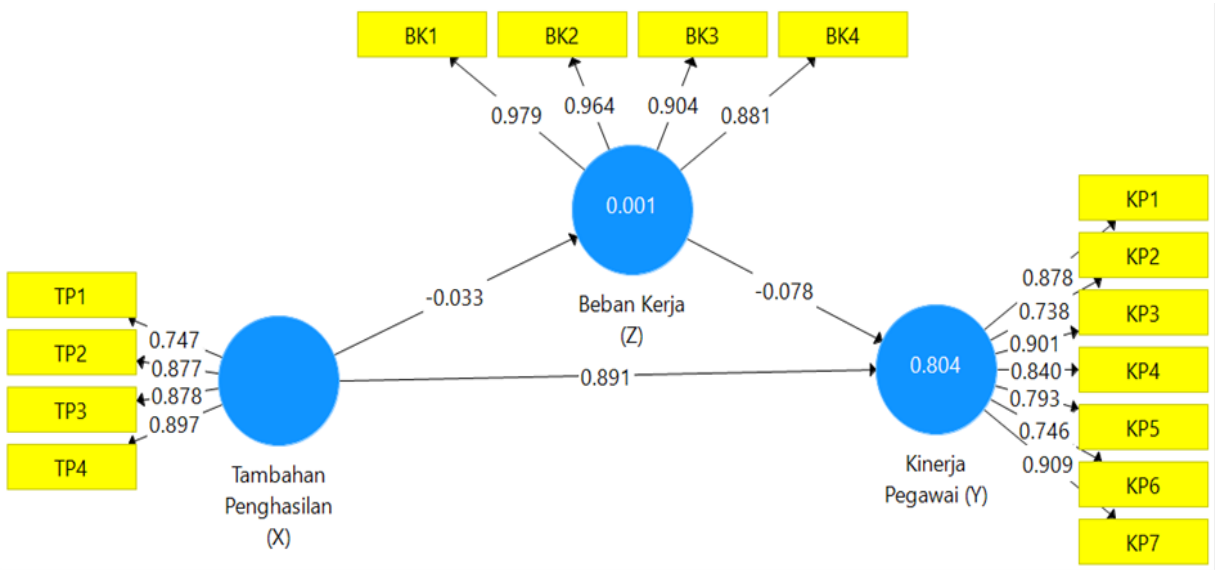

Figure 2. Outer Model Test Results

Source: Output Smart PLS, 2024

2) Discriminate Validity *Test Results*

The next test is to test the validity of discrimination, this test aims to determine whether a reflective indicator is a good measurement for its construction based on the principle that the indicator is highly correlated with its construction. The following are the results of cross loading from the discrimination validity test as shown in the following table:

Table 3. *Discriminant Validity*

Indicators	Workload (Z)	Employee Performance (Y)	Additional Income (X)
BK1	**0.979**	-0.131	-0.040
BK2	**0.964**	-0.095	-0.005
BK3	**0.904**	-0.024	0.025
BK4	**0.881**	-0.075	-0.055
KP1	0.017	**0.878**	0.879
KP2	-0.117	**0.738**	0.640
KP3	-0.031	**0.901**	0.897
KP4	-0.137	**0.840**	0.636
KP5	-0.226	**0.793**	0.590
KP6	-0.143	**0.746**	0.527
KP7	-0.077	**0.909**	0.887
TP1	-0.092	0.603	**0.747**
TP2	-0.067	0.784	**0.877**

TP3	0.072	0.713	**0.878**
TP4	-0.031	0.901	**0.897**

Source: Output Smart PLS, 2024

Based on table 4, it can be seen that the *cross loading value* in each indicator and variable is greater than other variables and indicators, the cross loading variable Income Supplement variable shows that the cross loading indicator variable is greater than the cross loading of other latent variables, the cross loading indicator of the Workload variable shows that the value *of the cross loading* indicator is greater than other latent variables, *Cross loading of* employee performance variables also shows a greater cross loading value of the indicator than the cross loading of the latent variable. Based on this data, it can be stated discriminatively *that* the cross loading *results* are considered valid.

3) Composite reliability *test results*

The test further determines the reliable value with *the composite reliability* of the indicator block that measures the construction. A construction value that is said to be reliable if the indigo *composite reliability* is above 0.60. In addition to looking at *the composite reliability* value, the reliable value can be seen in the variable construct value with *the alpha cronbachs* of the indicator block that measures the construct. A construct is declared reliable if the *cronbachs alpha value* is above 0.7. The following is a table of loading values for the construct of the research variables resulting from running the Smart PLS program in the following table.

Table 4. *Construct Reliability and Validity*

Indicators	Cronbach's Alpha	Composite Reliability	Average Extracted Variance (AVE)
Workload (Z)	0.955	0.964	0.870
Employee Performance (Y)	0.927	0.940	0.692
Additional Income (X)	0.874	0.913	0.726

Source: *Smart PLS Output*, 2024

Based on Table 4, it can be explained that the AVE value in each variable tested has a value of > 0.5, which shows that all variables in this study meet the *criteria for discriminant validity*. To determine the reliability in this study, *the composite reliability* value is used. The accepted value for the reliability level is > 0.7. Based on these criteria, it can be seen that all variables in this study have a > value of 0.70 so that it can be stated that all variables tested meet the reliability of the construct.

Structural Model Evaluation (*Inner Model*)

Evaluation of the structural model (*inner model*) is carried out to ensure that the structural model built is robust and accurate. The stages of analysis carried out in the evaluation of the structural model are seen from several indicators, namely:

1) Determination Coefficient Test Results (R^2)

The determination coefficient test (R^2) is used to see the influence of certain independent latent variables on dependent latent variables whether they have a substantive influence. Based on the data processing that has been carried out using the SmartPLS 3.0 program, the R Square value is obtained as shown in the following table.

Table 5. R Square Results

Variable	R Square	Adjusted R Square
Workload (Z)	0.001	-0.023
Employee Performance (Y)	0.804	0.794

Source: ***Smart PLS Output,*** **2024**

Based on table 5, it is known that the R square Adjusted value of the employee performance variable is 0.794 or 79.40% which means that the influence of Additional Income on employee performance in the high category means that the more Additional Income increases, the more employee performance will increase. Meanwhile, the R Square value on the employee performance variable is 0.804 or 80.40%, which means that the effect of Additional Income on employee performance is 80.40% and the remaining 19.60% is influenced by other variables that have not been studied. Meanwhile, the R Square Adjusted value of the Workload variable is -0.023 or 23.00%%, which means that Additional Income affects the Workload by 23.00% or in the low category, it means that the additional Income does not significantly increase the Workload. Furthermore, the R square value of the workload variable is 0.001 or 01.00%, which means that the Additional Income affects the employee workload by 01.00%, while the remaining 99.99% is influenced by other variables that have not been studied.

2) Goodness of Fit *Test Results*

The Goodness of Fit test is a statistical method used to evaluate how well the tested model or statistical distribution matches the observed data. The Goodness of Fit test aims to determine the extent to which the observed data corresponds to the theoretical distribution assumed by the model or hypothesis. The goodness of fit model test can be seen from looking at the NFI value on the program. If the NFI value is > SRMR and the closer it is to 1, then the better the model (good fit). Based on the data processing that has been carried out using the SmartPLS 3.0 program, the Fit Model values are obtained as follows.

Table 6. Model Fit

	Saturated Model	Estimated Model
SRMR	0.113	0.113
d_ULS	1.529	1.529
d_G	2.264	2.264
Chi-Square	239.517	239.517
NFI	0.502	0,113

Source: Output Smart PLS, 2024

Based on table 6, it can be seen that the NFI value is 0.502 > 0.122 so that it can be stated that the model in this study has sufficient *goodness of fit* and is suitable to be used to test the research hypothesis.

Hypothesis Test Results

After conducting an inner model analysis, the next thing is to evaluate the relationship between latent constructs in order to answer the hypothesis in this study. The hypothesis test in this study was carried out by looking at T-Statistics and P-Values. The hypothesis was declared accepted if the *T-Statistics value* > 1.96 and the P-Values < 0.05. The following are the results of *Path Coefficients* of direct influence between variables as shown in the following table.

Table 7. *Path Coefficients*

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Result
Workload (Z) -> Employee Performance (Y)	-0.078	-0.076	0.074	1.059	0,000	**Accepted**
Additional Income (X) -> Workload (Z)	-0.033	-0.018	0.180	0.183	0.856	Accepted
Additional Income (X) -> Employee Performance (Y)	0.891	0.897	0.034	25.845	0.000	**Accepted**

Source: Smart PLS Output, 2023

Based on the data from the path coefficients test results in Table 7 above, several main points can be explained related to the influence of the variables Additional Income, Workload, and Employee Performance. The results of the analysis show that

1) Workload has a negative influence on Employee Performance, with an Original Sample value of -0.078, T-Statistic of 1,059 < 1.96, and P-Value of 0.000 < 0.05. These results show that the hypothesis that there is a significant influence of Workload on Employee Performance is accepted. Thus, an increased Workload tends to decrease Employee Performance.
2) The results of the analysis also show that additional income has a negative influence on Workload, as shown by the Original Sample value of -0.033, T-Statistic of 0.183 < 1.96, and P-Value of 0.856 > 0.05. Although this effect was negative, a P-Value of 0.856 > 0.05 indicated that the effect of Additional Income on Workload was not significant. This means that the change in the Additional Income does not have enough effect on the employee's workload directly.
3) The analysis shows that the Additional Income has a positive and significant influence on Employee Performance, with an Original Sample value of 0.891, T-Statistic of 25,845 > 1.96, and P-Value of 0.000 < 0.05. These results show that the hypothesis that there is a significant influence between Additional Income on Employee Performance is accepted. This means that the greater the additional income provided, the better the Employee Performance will be.

Overall, these results show that Supplemental Income has a significant effect on Employee Performance, while Workload tends to have a negative effect on Employee Performance, although the effect of Supplemental Income on Workload is not significant.

Table 8. Indirect Effect (Pengaruh Tidak Langsung)

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values	Result
Additional Income -> Workload -> Employee Performance	0.003	0.002	0.019	0.132	0.896	**Rejected**

Source: Output Smart PLS, 2024

Based on the data from the indirect effect test in Table 8 above, it can be explained the indirect influence between the Additional Income variable on Employee Performance through Workload. The results of the analysis show that the indirect effect of Additional Income on Employee Performance through Workload has an

Original Sample value of 0.003, T-Statistic of 0.132 < 1.96, and P-Value of 0.896 > 0.05. These results show that the indirect influence of Additional Income on Employee Performance through Workload is not significant, so the hypothesis that there is an indirect influence between Additional Income on Employee Performance through Workload is rejected.

This means that Workload is not able to mediate significantly in the relationship between Additional Income and Employee Performance. Thus, the increase in Additional Income does not significantly affect Employee Performance through Employee Workload at the Dairi Regency Inspectorate Office.

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Discussion

In the discussion of the results of this study, the direct and indirect influence between additional variables of income, workload, and employee performance can be further analyzed by referring to previous research to strengthen the findings. The results of the study show that Additional Income has a significant influence on Employee Performance, with a positive value on the Original Sample of 0.891 and a P-Value of 0.000 < 0.05. These findings are consistent with research conducted by (Kustanto & Fitriyatus Sholihah, 2022), which also found that Additional Income has a significant impact on improving performance through strengthening organizational regulations and procedures. Sartika's research indicates that financial incentives and additional income policies that are implemented effectively can positively encourage employee performance. Therefore, to encourage the improvement of employee performance, organizations are advised to prioritize the development of a good Additional Income strategy in human resource management.

In this study, Additional Income turned out to have a negative but not significant influence on Workload, with a P-Value of 0.856 > 0.05. Previous research supports these findings. According to research by (Fitriani & Ananda, 2023) and Fitriani (2023), additional income in government organizations often has more effect on employees' intrinsic motivation and job satisfaction than on their workload. Fitriani concluded that employee workload is more influenced by structural factors in the organization, such as the policy of division of tasks and allocation of human resources, rather than by additional financial compensation.

The findings of this study show that Workload has a significant negative influence on Employee Performance, with a T-Statistic of 1,059 and a P-Value of 0,000 < 0.05. These results are supported by research (Fikri & Wahyudi, 2024) which states that a high workload can hinder employee performance, especially if it is not supported by a support system and a conducive work climate. Angel and Irbayuni's research emphasizes that organizations need to pay attention to workload balance and create a supportive work environment to maintain optimal employee performance.

The results of the indirect effect test showed that the indirect effect of Additional Income on Employee Performance through Workload was not significant, with an Original Sample value of 0.003 and a P-Value of 0.896 > 0.05. In contrast to the findings of Bahasoan and Dwinanda (2022) and (Maulidia et al., 2024), which found that Workload can be an intervening variable that strengthens the influence of Additional Income on performance, this study actually shows that Workload does not play a significant mediating role. This may be due to differences in organizational or resource characteristics in the current study, where Workload does not increase the effect of Additional Income on Employee Performance.

Overall, the findings of this study suggest that, although Supplemental Income has a significant influence on Employee Performance, Workload is not able to mediate the relationship. This indicates that organizations need to focus directly on increasing Additional Income as a key strategy to improve employee performance without relying on Workload as a connecting variable

Conclusion

Based on the results of the data analysis and discussion that has been described, it can be concluded that:

1. Additional Income has a positive and significant influence on Employee Performance. This result is shown by a T-Statistic value of 25,845 > 1.96 and a P-Value of 0.000 < 0.05. This shows that the increase in Additional Income will have a significant impact on improving Employee Performance.
2. Additional Income has a negative but not significant effect on Workload. Based on the T-Statistic value of 0.183 < 1.96 and the P-Value of 0.856 > 0.05, it can be concluded that the change in the Additional Income does not have a significant effect on the Employee Workload directly.
3. Workload has a negative and significant influence on Employee Performance. This is supported by a T-Statistic value of 1,059 < 1.96 and a P-Value of 0,000 < 0.05, which shows that an increase in Workload tends to decrease Employee Performance.
4. The indirect effect of Additional Income on Employee Performance through Workload is not significant. With a T-Statistic value of 0.132 < 1.96 and a P-Value of 0.896 > 0.05, it can be concluded that Workload is not able to mediate significantly in the relationship between Additional Income and Employee Performance. This means that the increase in Additional Income does not significantly affect Employee Performance through Workload.

Suggestion

Based on the findings, discussions, and conclusions of this study, the following can be suggested for institutions, employees, and future researchers:

1. For institutions, it is recommended to pay more attention to the additional income policy implemented, taking into account its impact on employee workload and

performance. The provision of additional income needs to be accompanied by training or skill development programs that aim to improve the efficiency and quality of employee work. Periodic evaluation of additional income policies is also important to ensure that the policy remains relevant and can improve performance optimally.

2. For employees, it is recommended to continue to improve their time and workload management skills so that they can balance the demands of the job with the compensation received. A better understanding of the effect of additional income on motivation and performance can help employees leverage the additional income policy as motivation to work better and achieve maximum results.
3. For the next researcher, it is recommended to conduct further research by including other intervening variables such as work motivation or employee welfare, in order to expand the understanding of the factors that affect the relationship between additional income, workload, and employee performance. Research conducted in various sectors or types of organizations can also provide broader and deeper insights, so that the results can be more applicable to various work contexts.

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