

## The Effect of Work Discipline and Work Allowances on Employee Performance through Work Attachment to the Regional Revenue Agency of Madiun Regency

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### Abstract

*Employee performance plays a crucial role as a benchmark for public service delivery by local governments in serving the community. Employee performance is often linked to the implementation of work discipline and is influenced by the work allowances received by civil servants. This study aims to analyze the influence of work discipline and work allowances on employee performance through work engagement at the Madiun Regency Regional Revenue Agency. This quantitative study involved 42 respondents, consisting of all civil servants at the Madiun Regency Regional Revenue Agency, selected using a saturated sampling technique. Data were collected through an online questionnaire and analyzed using SmartPLS4 software. The results of the study indicate that work discipline has a significant effect on work engagement, work benefits have a significant effect on work engagement, work discipline has a significant effect on employee performance, work benefits have a significant effect on employee performance, work engagement has a significant effect on employee performance, work discipline has a significant effect on employee performance through work engagement, and work benefits have a significant effect on employee performance through work engagement. The results of this study indicate that work discipline and work benefits through work engagement are key factors in improving employee performance. The implication of this study is that local governments should prioritize the implementation of work discipline and the provision of work benefits that are appropriate to the workload and work performance through work engagement can improve employee performance which has an impact on improving public services carried out by the government.*

**Keywords:** Work Discipline, Work Benefit, Work Engagement, Employee Performance

### INTRODUCTION

Local government is the implementation of government affairs by the local government and the regional people's representative council according to the principle of autonomy and the task of assisting using the principle of autonomy in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the Constitution of the Republic of Indonesia in 1945 (Ministry of Home Affairs, 2024). The Regional Revenue Agency of Madiun Regency, which is part of the local government, has a focus on improving the management of local original revenues, playing an important role in the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization, especially related to regional taxes and regional levies (Bapenda, 2024). The Regional Revenue Agency of Madiun Regency needs human resources with integrity and work discipline to achieve goals. Human resources have the goal of creating a clean, professional and responsible apparatus (Sochifu et al., 2023).

Good discipline reflects the employee's sense of responsibility for the tasks given so as to encourage a sense of work passion, work spirit, and the realization of the company's goals of the company, employees, and society (Hasibuan, 2023). (Hasibuan, 2017) classifies work discipline into three main dimensions, namely attitudes, norms and responsibilities. (Syafitri & Iryanti, 2022) mentioned that work discipline through *Work Engagement* affect employee performance.

Government agencies are required to have human resources who are professional, disciplined, and have a strong attachment to their duties and responsibilities in order to provide effective and efficient public service performance. (Kasmir, 2019) defines employee performance as an implementation of

functions demanded of a person. If employee performance increases, the company's performance also increases, so that the organizational goals that have been determined can be achieved (Sedarmayanti, 2019). (Kasmir, 2019) classifies the dimensions of employee performance in work quality, quantity of results, timeliness, effectiveness, and independence. Work discipline and work allowances have been proven to affect employee performance (Purwati & Mulyaningtiyas, 2024).

Employee performance is one of the key factors that determine the success of a public sector organization. The reality in the field shows that there are challenges that interfere with the achievement of performance, one of which is the practice of attendance manipulation. Manipulative actions show the weakness of employee work discipline, especially in terms of compliance with norms, responsibilities, and work ethics.

The phenomenon of attendance manipulation also reflects low work attachment. Work attachment is characterized by the presence of enthusiasm (*Vigor*), devotion (*dedication*), and absorption (*Absorption*) (Sakuco et al., 2021). Attachment can affect employee performance (Attamimi et al., 2022). Declining work attachment can trigger inequality in the work allowance system because employees who do not carry out their duties in real terms still receive the same benefits as disciplined employees. This imbalance has the potential to hinder financing efficiency and reduce motivation and trust in the work environment.

Allowances are income in the form of money, direct or indirect goods, received by employees in return for services provided to the company (Hasibuan, 2023). (Nawawi, 2016) classifies the dimensions of work allowances with the accuracy of the arrangement of allowances, fairness/feasibility, and controlled and balanced financing. (Freddy, 2024) found that performance allowances affect employee performance through *Work Engagement*.

This study aims to analyze the influence of work discipline and work allowances on employee performance through work attachment at the Regional Revenue Agency of Madiun Regency. This research is expected to find applicable recommendations and effective strategies to improve the performance of civil servants, strengthen work discipline and work attachment, and maximize the benefits of work allowances to support better public service performance.

## METHOD

This study uses a quantitative method using questionnaires as a data collection instrument. The numerical data obtained was then statistically analyzed. The variables used in this study were the exogenous variables of work discipline (X1) and work allowance (X2), the endogenous variable of employee performance (Y), and the mediation variable of work attachment (Z). The population in this study is all state civil servants (ASN) at the Madiun Regency Regional Revenue Agency which totals 42 people. The sampling technique uses *saturated sampling*, where the entire population is used as a sample in the study because the number of the research population is only small. Data collection will be carried out in May 2025.

The primary data source in this study used an online questionnaire using *the Google Form platform*. Secondary data sources were obtained from literature reviews based on books and articles from previous research journals that are relevant regarding work discipline, work allowances, employee performance, and work attachment. The data was analyzed using *SmartPLS4 software*. The analysis includes testing the reliability and validity of the instrument, as well as various statistical tests to determine the influence of independent variables on bound variables through mediating variables such as structural model evaluation (*inner model*) and measurement model evaluation (*outer model*) which consists of the *1st order stage* which explains the indicators measuring dimensions and the *2nd order stage* which describes the dimension of measuring variables.

## RESULTS and DISCUSSION

### Result

#### Respondent Characteristics

Table 1. Respondent Profile Table

Yes	Respondent Characteristics	Respondents	Percentage
1	Gender		
	Woman	11	26.2%
	Male – Male	31	73.8%

Yes	Respondent Characteristics	Respondents	Percentage
	<b>Total</b>	<b>42</b>	<b>100%</b>
<b>2</b>	<b>Age</b>		
	16 - 23 years old	1	2.4%
	24 - 29 years old	3	7.1%
	30 - 35 years old	1	2.4%
	36 - 40 years old	5	11.9%
	>40 years old	32	76.2%
	<b>Total</b>	<b>42</b>	<b>100.0%</b>
<b>3</b>	<b>Tenure</b>	<b>Frequency</b>	<b>Percentage</b>
	1-5 Years	8	19.0%
	6-10 Years	1	2.4%
	>10 Years	33	78.6%
	<b>Total</b>	<b>42</b>	<b>100.0%</b>
	<b>Total</b>	<b>105</b>	<b>100%</b>
<b>3</b>	<b>Departments/Fields</b>		
	Head of Agency	1	2.4%
	Secretariat	6	14.3%
	Bookkeeping and Billing	19	45.2%
	Development and Establishment	16	38.1%
	<b>Total</b>	<b>42</b>	<b>100.0%</b>

Source: (Data processed, 2025)

The respondent profile table explained that the respondents were dominated by the male gender, namely 31 people (73.8%). The age range is quite diverse with the largest respondents being over 40 years old as many as 32 people (76.2%). The active working period of civil servants varies with the largest respondents having a service period of more than 10 years as many as 33 people (78.6%). The most involved respondents were in the field of bookkeeping and billing as many as 19 people (45.2%).

## Sastatistic Analysis

### Validity Test

The validity test of the instrument was carried out using *the Pearson Correlation (Product Moment)* technique because the measurement scale of the instrument used in this study is *a likert*. The test criteria state that if the correlation coefficient ( $r_{iT}$ )  $\geq$  correlation table ( $r_{table}$ ) means that the questionnaire item (*indicator*) is declared valid or able to measure the variable it is measuring.

The results of the validity testing of the research instrument showed that all question indicators on the variables of work discipline, work allowance, work attachment, and employee performance had a value of the item correlation coefficient with the total score ( $r_{iT}$ )  $>$  the correlation value of the table (0.361,  $n=30$ ). This shows that all indicators on the variable are declared valid.

### Reliability Test

Instrument reliability testing is intended to determine the reliability and consistency of the research instrument as a tool to measure the variables it measures. Reliability testing using *Cronbach's Alpha technique*. The test criteria state that *Cronbach's Alpha* coefficient  $\geq 0.6$  means that the indicator is declared *reliable* or consistent in measuring variables.

The results of the reliability testing of the research instruments showed all *Cronbach's Alpha* values  $> 0.6$ . This shows that the *question indicator* on the questionnaire is declared *reliable* or consistent in measuring variables so that it can be used as a data collection tool in research.

### Partial Least Square (PLS) Analysis

The analysis technique in this study is PLS analysis with a *2nd order* measurement model, the *1st order* indicator stage measures dimensions, and the *2nd order* dimension stage measures variables.

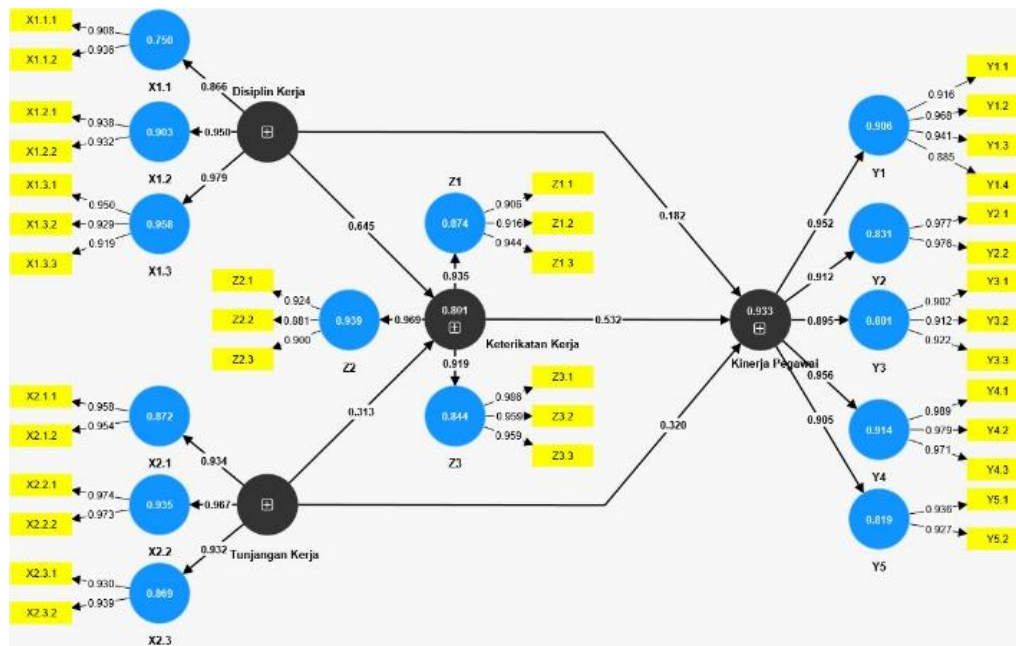


Figure 1. Path Diagram  
Source : (Data processed, 2025)

### Evaluation of Measurement Models (Outer Model)

Measurement model evaluation is a stage to confirm the measurement of latent variables, namely testing the validity and reliability of latent variable measurements.

#### Convergent Validity 1st Order

Testing *convergent validity 1st order* Used to find out whether the indicator is valid or not in measuring dimensions or variables (Tira Dewi et al., 2023). The measurement results show that all indicators that measure the dimensions of attitude, norms, responsibility, accuracy of benefit arrangement, fairness/feasibility, controlled and balanced financing, enthusiasm, devotion, absorption, quality, quantity, timeliness, effectiveness, and independence produce *Loading Factor* greater than 0.6 and declared valid.

Convergent validity *testing* is also carried out through *Average Variance Extracted (AVE)*. The results of the AVE test showed that attitudes, norms, responsibility, accuracy of benefit arrangement, fairness/feasibility, controlled and balanced financing, *vigor*, *dedication*, *absorption*, work quality, quantity, timeliness, effectiveness, and independence resulted in an *Average Variance Extracted (AVE)* value greater than 0.5 and was declared valid.

#### Reliability Testing

Calculations that can be used to test the reliability of the construct are *Composite Reliability* and *Cronbach's Alpha* (Jauharotun Nafisah, 2024). The test results show that the *Composite Reliability* greater than 0.7 and *Cronbach's Alpha* greater than 0.6 in attitude, norms, responsibility, accuracy of benefit arrangement, fairness/eligibility, controlled and balanced financing, *Vigor* (spirit), *dedication* (devotion), *Absorption* (absorption), quality of work, quantity, timeliness, effectiveness, independence so that it is stated *Reliable*.

#### Convergent Validity 2nd Order

*Convergent Validity 2nd Order* is intended to determine whether dimensions are valid or not in measuring variables. A dimension is said to be valid if *the loading factor* is positive and greater than 0.6. The results of the measurement model analysis showed that all dimensions that measured the variables of work discipline, work allowance, work attachment, and employee performance resulted in *a loading factor* greater than 0.6. This shows that the dimensions that measure the variables of work discipline, work allowances, work attachment, and employee performance are declared valid.

## Evaluation of Structural Models (*Inner Model*)

### Goodness of Fit

The *goodness of fit model* is used to determine the magnitude of the ability of exogenous variables to explain the diversity of endogenous variables or to determine the magnitude of the contribution of exogenous variables to endogenous variables. The *goodness of fit Model* in PLS analysis was carried out using R-Square and *Q-Square predictive relevance (Q2)*. The results of the *Goodness of fit model* have been summarized in the table below.

**Table 2. Goodness of fit Model results**

Endogenous	R-square
Work Attachment	0.801
Employee Performance	0.933
$= 1 - [(1 - R12) (1 - R22)]$	
$Q2 = 1 - [(1 - 0.801) (1 - 0.933)] = 0.987$	

Source : (Data processed, 2025)

*R-square* is a working attachment variable that has a value of 0.801. This can show that the diversity of work attachment variables can be explained by work discipline and work allowances of 80.1 (80.1%) and the remaining 19.9% are contributions of other variables that are not discussed in this study.

The *R-square* variable of employee performance is 0.933 (93.3%). This shows that the diversity of employee performance variables can be explained by work discipline, work allowances, and work attachment of 93.3% and the remaining 6.7% are the contribution of other variables that are not discussed in this study.

*Q-Square predictive relevance (Q2)* is 0.987 (98.7%). This can show that the contribution of work discipline, work allowances, and work attachment to overall employee performance is 98.7% and the remaining 1.3% is the contribution of other variables that are not discussed in this study.

### Effect Size

*Effect size (f-square)* is intended to determine the degree of influence of exogenous variables on endogenous variables. The *effect size (f-square) results* can be found out in the table below.

**Table 3. Effect size (f-square)**

Exogenous	Endogenous	F-Square
Work Discipline	Work Attachment	1.036
Work Allowance	Work Attachment	0.244
Work Discipline	Employee Performance	0.121
Work Allowance	Employee Performance	0.614
Work Attachment	Employee Performance	0.846

Source : (Data processed, 2025)

The *effect size (f-square) results* showed that the effect of work discipline on work attachment resulted in an *effect size* of 1,036. The results of the test showed that the *effect size* of the influence of work discipline on work attachment was at the criterion  $>0.35$  and had a large influence.

The effect of work allowances on work attachment has an *effect size* of 0.244. The test results showed that the *effect size* of the effect of the influence of work allowance was at the criterion of 0.15 - 0.35 and had a considerable influence on work attachment.

The effect of work discipline on employee performance has an *effect size* of 0.121. The results of the test showed that the *effect size* of the influence of work discipline was at the criterion of 0.02 - 0.15 and had a small influence on employee performance.

The effect of work allowances on employee performance resulted in an *effect size* of 0.614. The results of the test showed that the *effect size* of the effect of the influence of work allowance was at the criterion  $>0.35$  and had a great influence on employee performance.

The effect of work attachment on employee performance has an *effect size* of 0.846. The results of the test showed that the *effect size* of the effect of the influence of work attachment was at the criterion  $>0.35$  and had a great influence on employee performance.

### Model Goodness of Fit (GOF) Index

The *Goodness of Fit Index (GOF)* aims to identify the extent of the influence of exogenous variables on endogenous variables as a whole. The results of *Goodness of Fit (GOF)* are summarized in the table below.

**Table 5. Goodness of Fit (GOF) Results**

Variable	Dimension	AVE	R-square	GOF
Work Discipline	Attitude	0.851		$GOF = \sqrt{AVE * R\ square}$ GOF = 0.877
	Norm	0.874		
	Responsibility	0.870		
Work Allowance	Accuracy of Benefit Arrangement	0.913		
	Justice/ Eligibility	0.948		
	Controlled and balanced financing	0.873		
Work Attachment	Vigor (Spirit)	0.851	0.801	
	Dedication	0.813		
	Absorption	0.937		
Employee Performance	Quality of Work	0.861	0.933	
	Quantity	0.953		
	Timeliness	0.831		
	Effectiveness	0.960		
	Independence	0.868		

Source : (Data processed, 2025)

The results of the Goodness of Fit (GOF) show that the GOF value in the employee performance variable is 0.877. The results of the test showed that the GOF index was around more than 0.36. This means that work discipline, work allowances, and work attachment have a great influence on employee performance.

**Direct Effect Hypothesis Testing**

Hypothesis testing *Direct effect* used to test the significance of the influence of exogenous variables on endogenous variables directly (Duryadi, 2021). The test criteria state that if *probability value* ≤ *level of significance (Alpha (α) = 5%)* Therefore, it is stated that there is a significant influence of exogenous variables on endogenous variables. The results of the hypothesis test can be found out through the table below.

**Table 6. Direct Effect Hypothesis Testing Results**

Exogenous	Endogenous	Path Coefficient	Standard Deviation	T statistics	P values
Work Discipline	Work Attachment	0.645	0.138	4.681	0.000
Work Allowance	Work Attachment	0.313	0.149	2.103	0.036
Work Discipline	Employee Performance	0.182	0.075	2.425	0.015
Work Allowance	Employee Performance	0.320	0.107	2.998	0.003
Work Attachment	Employee Performance	0.532	0.131	4.057	0.000

Source : (Data processed, 2025)

The results of the direct effect hypothesis test show that the structural models formed are as follows:

**Model 1**

Model 1 is a model for predicting work attachment variables, as follows:

$$Z = 0.645 X1 + 0.313 X2$$

The effect of work discipline on work attachment produces a *probability value* of 0.000. The results of the test showed that *the probability value < level of significance (Alpha (α) = 5%)*. This means that there is a significant influence of work discipline on work attachment. *The path coefficient* of the effect of work discipline on work attachment is 0.645 which shows that work discipline has a positive effect on work attachment. This shows that higher work discipline will increase work attachment.

The effect of work allowances on work attachment produces a *probability value* of 0.036. This means that there is a significant influence of work allowances on work attachment. *The path coefficient* of the effect of work allowance on work attachment is 0.313 which shows that work allowance has a positive effect on work attachment. This shows that higher work allowances will increase work attachment.

**Model 2**

Model 2 is a model for predicting employee performance variables, as follows:

$$Y = 0.182 X1 + 0.32 X2 + 0.532 Z$$

The effect of work discipline on employee performance produces a *probability value* of 0.015. The results of the test showed that *the probability value < level of significance (Alpha (α) = 5%)*. This means that there is a significant influence of work discipline on employee performance. *The path coefficient* of the influence of work discipline on employee performance is 0.182 which shows that work discipline has a positive effect on employee performance. This shows that higher work discipline will improve employee performance.

The effect of work allowances on employee performance produces a *probability value* of 0.003. This means that there is a significant influence of work allowances on employee performance. *The path coefficient* of the effect of work allowance on employee performance is 0.320 which shows that work allowance has a positive effect on employee performance. This shows that higher work allowances will improve employee performance.

The effect of work attachment on employee performance produces a *probability value* of 0.000. The results of the test showed that *the probability value < level of significance (Alpha (α) = 5%)*. This means that there is a significant influence of work attachment on employee performance. *The path coefficient* of the effect of work attachment on employee performance is 0.532 which shows that work attachment has a positive effect on employee performance. This shows that higher work attachment will improve employee performance.

**Indirect Effect Hypothesis Testing**

Indirect effect hypothesis testing was used to test the significance of the influence of exogenous variables on endogenous variables through mediation variables. The test criteria state that if the *probability value ≤ level of significance (Alpha (α) = 5%)*, then it is stated that there is a significant influence of exogenous variables on endogenous variables through mediation variables.

**Table 7. Results of Indirect Effect Hypothesis Testing**

Exogenous	Mediation	Endogenous	Indirect Coefficient	Standard Deviation	T Statistics	P Values
Work Discipline	Work Attachment	Employee Performance	0.343	0.130	2.647	0.008
Work Allowance	Work Attachment	Employee Performance	0.167	0.076	2.198	0.028

Source : (Data processed, 2025)

The results of the indirect *effect test* showed that the influence of work discipline on employee performance through work attachment produced a *probability value* of 0.008. The results of the test showed that *the probability value < level of significance (Alpha (α) = 5%)*. This means that there is a significant influence of work discipline on employee performance through work attachment. *The indirect coefficient* of the influence of work discipline on employee performance is 0.343 which shows that work discipline has a positive effect on employee performance through work attachment. This shows that higher work discipline will increase work attachment so that it will have an impact on increasing employee performance.

The effect of work allowances on employee performance through work attachment produces a *probability value* of 0.028. This means that there is a significant influence of work allowances on employee performance through work attachment. *The indirect coefficient* of the effect of work allowances on employee performance is 0.167 which shows that work allowances have a positive effect on employee performance through work attachment. This shows that higher work allowances will increase work attachment so that it will have an impact on improving employee performance.

**Mediation Hypothesis Testing**

Testing the mediation hypothesis aims to test the role of a variable in mediating the influence of exogenous variables on endogenous variables. Mediation testing uses *the Causal Steps* technique. The results of the mediation influence test are presented in a summary in the table below.

**Table 9. Results of Testing the Hypothesis of the Influence of Mediation**

Exogenous	Endogenous	Direct Effect		Indirect Effect	
		Coef.	P values	Coef.	P values
Work Discipline	Employee Performance	0.182	0.015	0.343	0.008
Work Allowance	Employee Performance	0.320	0.003	0.167	0.028

Source : (Data processed, 2025)

The results of the mediation effect test showed that the *indirect effect* of work discipline on employee performance through work attachment resulted in an *indirect coefficient* that was declared to be significant as *probability value < level of significance (alpha (α) = 5%)*). The *direct effect* of work discipline on employee performance was also stated to be significant (*probability value (one tailed) < level of significance (alpha (α) = 5%)*). This shows that work attachment is stated as *Partial Mediation* on the influence of work discipline on employee performance.

The *indirect effect* of work allowances on employee performance through work attachment produces an *indirect coefficient* that is declared significant as *probability value < level of significance (alpha (α) = 5%)*). Furthermore, the *direct effect* of work allowances on employee performance was also declared significant (*probability value (one tailed) < level of significance (alpha (α) = 5%)*). This shows that work attachment is stated as *Partial Mediation* on the effect of work allowances on employee performance.

### Dominant Influence

Exogenous variables that have a dominant influence on endogenous variables can be known through the *largest total coefficients* without paying attention to the sign of positive or negative coefficients.

**Table 10. Total Coefficient**

Exogenous	Endogenous	Total Coefficient
Work Discipline	Work Attachment	0.645
Work Allowance	Work Attachment	0.313
Work Discipline	Employee Performance	0.525
Work Allowance	Employee Performance	0.487
Work Attachment	Employee Performance	0.532

Source : (Data processed, 2025)

The results of the analysis informed that the variable that had the *largest total coefficient* on work attachment was work discipline with a *total coefficient* of 0.645. This shows that work discipline is the most influential variable or has the most dominant influence on work attachment.

The variable that has the largest total coefficient on employee performance is work attachment with a *total coefficient* of 0.532. This shows that work attachment is the most influential variable or has the most dominant influence on employee performance.

## Discussion

### The Effect of Work Discipline on Work Attachment

The results of the study with hypothesis testing with a confidence level of 95% showed that work discipline had an effect on work attachment. This is indicated by the value of P Values by 0.000 (<0.05) and a statistical t-value *Direct effect* 4.681 (> t table 1.96) so that there is a relationship between work discipline that has a significant positive effect on work attachment. These results are in line with previous research conducted by (Soelistya, 2023) which proves that work discipline affects work attachment.

### The Effect of Work Allowances on Work Attachment

The results of the study with hypothesis testing with a 95% confidence level, showed that work allowances had an effect on work attachment. This is indicated by the value of P Values of 0.036 (<0.05) and statistical t-values *Direct effect* 2.103 (> t table 1.96) so that there is a relationship between work allowances that have a significant positive effect on work attachment. These results are in line with



previous research conducted by (Owusu, 2023) which proves that work allowances have an effect on work attachment.

### **The Effect of Work Discipline on Employee Performance**

The results of the study with hypothesis testing with a 95% confidence level showed that work discipline had an effect on employee performance. This is indicated by the value of *P Values* of 0.015 ( $<0.05$ ) and statistical t-value *Direct effect* 2.425 ( $> t$  table 1.96) so that there is a relationship between work discipline that has a significant positive effect on employee performance. These results are in line with previous research conducted by (Ganiar Risma & M. Yahya Arwiah, 2022) and (Purwati & Mulyaningtiyas, 2024) which proves that work discipline affects employee performance.

### **The Effect of Work Allowance on Employee Performance**

The results of the study with hypothesis testing with a 95% confidence level explain that work allowances have an effect on employee performance. This is indicated by the value of *P Values* of 0.003 ( $<0.05$ ) and statistical t-value *Direct effect* 2.998 ( $> t$  table 1.96) so that there is a relationship between work allowances that have a significant positive effect on employee performance. These results are in accordance with previous studies conducted by (Purwati & Mulyaningtiyas, 2024) and (Retno & Daroini, 2022) which proves that work allowances affect employee performance.

### **The Effect of Work Attachment on Employee Performance**

The results of the study with hypothesis testing with a confidence level of 95% showed that work attachment had an effect on employee performance. This is indicated by the value of *P Values* by 0.000 ( $<0.05$ ) and a statistical t-value *Direct effect* 4,057 ( $> t$  table 1.96) so that there is a relationship of work attachment that has a significant positive effect on employee performance. These results are in line with previous research conducted by (Attamimi et al., 2022) which proves that work attachment affects employee performance.

### **The Influence of Work Discipline on Employee Performance Through Work Attachment**

The results of the study with hypothesis testing with a 95% confidence level showed that work discipline affects employee performance through work attachment. This is indicated by the value of *P Values* of 0.008 ( $<0.05$ ) and statistical t-value *Indirect effect* 2.647 ( $> t$  table 1.96) so that there is a relationship between work discipline that has a significant positive effect on employee performance through work attachment. These results are in line with previous research conducted by (Syafitri & Iryanti, 2022) which proves that work discipline affects employee performance through work attachment.

### **The Effect of Work Allowances on Employee Performance Through Work Attachment**

The results of the study with hypothesis testing with a 95% confidence level showed that work allowances affect employee performance through work attachment. This is indicated by the value of *P Values* of 0.028 ( $<0.05$ ) and statistical t-value *Indirect effect* 2.198 ( $> t$  table 1.96) so that there is a relationship between work allowances that have a significant positive effect on employee performance through work attachment. These results are in line with previous research conducted by (Freddy, 2024) which proves that work allowances affect employee performance through work attachment.

## **CONCLUSION**

The results of this study show that work discipline has a positive effect on work attachment, work allowance has a positive effect on work attachment, work discipline has a positive effect on employee performance, work allowance has a positive effect on employee performance, work attachment has a positive effect on employee performance, work discipline has a positive effect on employee performance through work attachment, and work allowance has a positive effect on performance employees through work attachments. This research is in accordance with the initial hypothesis that work discipline and work allowances affect employee performance through work attachment to the Madiun Regency Regional Revenue Agency.

This research has limitations in the research object which is only carried out at the Regional Revenue Agency of Madiun Regency, the use of research methods that use quantitative methods, and the number of respondents studied is only 42 people, so the results of this study cannot represent the

performance of local government employees in general. Therefore, further research is recommended to use different analysis methods such as qualitative methods or *mix methods* to dig deeper data, expand the scope of research by adding other regional statistical organizations, and include a larger number of respondents. Other studies that will conduct similar research may consider other variables such as organizational commitment, *work-life balance*, or may use other variables that moderate for more in-depth results and other factors that affect employee performance.

The practical implication of this study is the need for evaluation in the application of work discipline and the provision of work allowances that are more adaptive to applicable regulations and in accordance with the employee's workload through work attachment so that employee performance can improve in accordance with the expectations of local government organizations. The government, especially the Madiun Regency Regional Revenue Agency agency, is expected to design a policy for the implementation of good work discipline and the provision of appropriate work allowances in order to support bureaucratic reform and the achievement of organizational targets in a sustainable manner.

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