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**THE EFFECT OF WELFARE AND HEALTH ALLOWANCES ON THE WORK PERFORMANCE OF BRI EMPLOYEES OF THE PATI KARABAN UNIT**

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**Abstraksi.**

Prestasi kerja merupakan sebuah hasil kerja yang dicapai seorang karyawan dilihat dari karakteristik pribadinya serta persepsi terhadap perannya dalam pekerjaan itu, ataupun bentuk penilaian tersendiri dalam menjalankan dan meningkatkan program-program kerjanya. Penelitian ini bertujuan untuk mengetahui pengaruh tunjangan kesejahteraan dan kesehatan terhadap prestasi kerja pegawai pada BRI unit Karaban Pati. Populasi dalam penelitian ini adalah pegawai pada BRI unit Karaban Pati berjumlah 31 orang. Metode sampling yang digunakan *non probability sampling* dengan teknik *accidental sampling* dengan metode sensus. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi berganda dengan bantuan perhitungan melalui aplikasi SPSS. Hasil perhitungan yang telah dilakukan nilai t hitung tunjangan kesejahteraan adalah  $2,804 > t\text{-tabel } 2,048$  Hal ini menunjukkan bahwa variabel tunjangan kesejahteraan berpengaruh positif dan signifikan terhadap prestasi kerja pegawai, kemudian nilai t hitung tunjangan kesehatan adalah  $4,134 > t\text{-tabel } 2,048$ . Hal ini menunjukkan bahwa variabel tunjangan kesehatan kerja berpengaruh positif dan signifikan terhadap prestasi kerja pegawai. Angka koefisien determinasi (*R Square*) sebesar 0,752. Hal ini berarti bahwa variabel tunjangan kesejahteraan dan kesehatan mempunyai peranan 75,2% secara bersama-sama untuk dapat menjelaskan atau menerangkan variabel prestasi kerja pegawai. Sebaiknya para BRI unit Karaban dalam membagikan bonus atau komisi dalam bentuk tingkat kinerja atau berdasarkan jabatan dan tanggungjawab.

**Kata Kunci**

*Tunjangan Kesejahteraan,  
Tunjangan Kesehatan dan  
Prestasi Kerja*

**Abstract.**

*Work performance is a work result achieved by an employee which is seen from his personal characteristics and perception of his role in work, or a separate form of assessment in implementing and improving his work program. This research aims to determine the effect of welfare and health benefits on the work performance of BRI Karaban Pati unit employees.*

**Keyword:**

*Welfare Benefits, Health Benefits and Work Performance*

*The population in this study were 31 BRI Karaban Pati unit employees. The sampling method used was non-probability sampling with an accidental sampling technique using the census method. The data analysis technique used in this research is multiple regression with the help of calculations via the SPSS application. The results of the calculations that have been carried out show that the t-calculated value of welfare benefits is  $2.804 > t\text{-table } 2.048$ . This shows that the welfare benefits variable has a positive and significant effect on employee work performance, so the calculated t value for health benefits is  $4.134 > t\text{ table } 2.048$ . This shows that the occupational health benefits variable has a positive and significant effect on employee work performance. The coefficient of determination (R Square) is 0.752. This means that the welfare and health benefits variables have a role of 75.2%, together they are able to explain or explain employee work performance variables. It is best for the BRI Karaban unit to distribute bonuses or commissions in the form of performance levels or based on position and responsibility.*

**INTRODUCTION**

Bank Rakyat Indonesia Karaban Unit is one of the 10,396 BRI work units spread across Indonesia. In accordance with the purpose of Bank BRI's establishment is as an effort to achieve optimal, useful and reliable results as a responsible, mutually beneficial colleague, by always adhering to the vision and mission of Bank BRI, then outstanding employees or employees are needed. One of the factors that supports work performance according to is welfare and health allowances because with the existing welfare and health and also paying attention to employee discipline to be able to produce more optimal performance.(Simanullang et al., 2023)

In the initial observation of the researcher on the research object at Bank Rakyat Indonesia Karaban Unit, there were several phenomena of decline in work performance in the last four years, the following are the results of the assessment of the work performance of Bank Rakyat Indonesia employees in the Karaban Unit in the last five years:

**Table 1.1**

**Report on the Results of the Performance Assessment of Bank Rakyat Indonesia Employees Karaban Unit in Pati district**

Year	Achievement Score	A	B	C	D	E	TOTAL
	2018	Number of Employees	12	7	5	3	4
	Percentage	38,71	22,58	16,13	9,68	12,90	100
Year	Achievement Score	A	B	C	D	E	TOTAL
	2019	Number of Employees	13	8	4	4	2

	Percentage	41,94	25,81	12,90	12,90	6,45	100
Year 2020	<b>Achievement Score</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>TOTAL</b>
	Number of Employees	11	7	6	4	3	31
	Percentage	35,48	22,58	19,35	12,90	9,68	100
Year 2021	<b>Achievement Score</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>TOTAL</b>
	Number of Employees	8	9	10	4	0	31
	Percentage	25,81	29,03	32,26	12,90	0	100
Year 2022	<b>Achievement Score</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>TOTAL</b>
	Number of Employees	6	12	10	1	1	31
	Percentage	19,35	38,71	32,25	6,45	3,22	100

Source : Secondary data of Bank Rakyat Indonesia Karaban Unit, 2023

The description of achievement scores based on *the range* A – E can be explained as follows (A= Excellent), (B= Very Good), (C= Good), (D= Poor) and (E= Poor). Then based on Table 1, it can be seen that the results of the work performance assessment of Bank Rakyat Indonesia employees of the Karaban Unit show a tendency to decline in the last four years, meaning that the results of the work performance assessment have a decrease in the employee performance score index for the special category. In the last two years in 2021 there were 8 employees who were able to achieve special criteria, while in 2022 there were only 6 people who achieved special criteria, while in the criteria there was less and less increased. In addition, based on the results of interviews with company managers, there are several problems regarding employee work performance, which can be seen from the non-achievement of the targets given, the lack of responsibility for the tasks carried out and the lack of precision of employees in making assigned reports.

Based on observations and interviews with new employees, researchers see that companies do not pay enough attention to their employees in the form of health benefits, and other facilities. The company only provides health benefits to employees who work for more than three years, because the first three years of the contract or training period. This is a problem for employees who work for less than three years. Also, the lack of welfare benefits provided by the company to new employees such as overtime pay and leave has not been allowed by the company.

In the research of Simanullang, R., Ambarita, R., & Hanum, R. ( Simanullang et al., 2023), revealed the model's ability to explain the variation in work performance with welfare and health benefits of 68.7% and had a positive and significant effect, then and showed that welfare had a significant positive effect on employee work performance. ( Independence et

al., 2022)(Putri & Utami, 2020)In contrast to the results of the study, it shows that (Sulistyorini, 2021)occupational safety and welfare benefits have no significant effect.

Based on the description of the dias and *research gap*, the researcher was encouraged to raise the problem in the form of a research entitled "**The Effect of Welfare and Health Allowances on the Work Performance of BRI Employees of the Karaban Pati Unit**".

### **A. Problem Formulation**

Based on this background, the formulation of the problem in this study is as follows:

1. Does welfare allowance have a significant effect on the work performance of BRI employees of the Karaban Pati Unit?
2. Does health allowance have a significant effect on the work performance of BRI employees of the Karaban Pati Unit?

### **B. Research Objectives**

The objectives of this study are:

1. To find out the effect of welfare allowances on the work performance of BRI employees of the Karaban Pati Unit.
2. To find out the effect of health allowances on the work performance of BRI employees of the Karaban Pati Unit.

### **C. Research Benefits**

The benefits that are expected with this research are as follows:

1. Theoretical benefits

This research is expected to provide theoretical benefits, as an effort to explain the study of the influence of welfare and health allowances on the work performance of BRI employees of the Karaban Pati Unit.

2. Practical benefits

- a. For researchers

This research can add to the researcher's insight and as a provision in applying theoretical knowledge to practical problems as well as can be used as reference material by other researchers.

- b. For BRI Karaban Unit

The results of this study are expected to be useful inputs and useful considerations for BRI Karaban Unit to better know how much the influence of welfare and health allowances on work performance and its impact on employee performance and service to customers.

## **LITERATURE REVIEW AND FORMULATION OF PROPOSITIONS/HYPOTHESES**

### **A. Definition of Work Performance**

Work achievement is a work result achieved by an employee based on his personal characteristics and perception of his role in the job, or a form of assessment in carrying out and improving his work programs. The most important thing in a company is to improve work

performance to achieve the goals of a company.(Silvia Hendrayanti , 2024)( Tarigan , 2020)

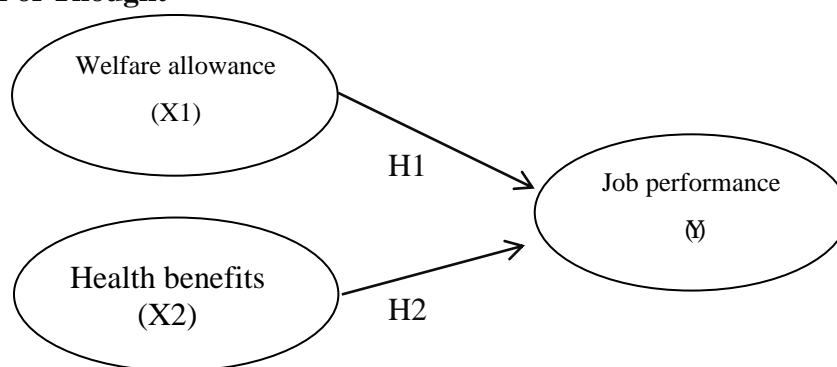
### **B. Welfare Allowance**

Welfare programs are material and material rewards, or it can also be called compensation. Employee welfare programs are one way to increase employee morale. Wages are paid after the worker finishes and receives the results well by the worker. The payment of wages is usually every job completed or on a weekly basis depending on a mutual agreement that has been made beforehand.( Anonymous et al., n.d.) (Lestari, 2018)

### **C. Definition of Health Allowance**

According to Health allowance is a welfare program that the company provides to employees that will generate an assortment of value. The allowances provided will provide a sense of security to employees at work.( Dessler , 2015)

### **D. Framework of Thought**



**Figure 1**  
**Framework of Thought**

### **E. Relationship between variables**

#### **1. Relationship of welfare allowances to work performance**

According to the welfare implemented by the company, it aims to maintain employees in order to maintain good performance and work attitude at work. Welfare is a form of compensation outside of salary and is not directly related to work performance.(Kusuma & Ina Ratnamasih , 2022)

Supported by previous research conducted by Rendiansyah & Asriyal, (2021), Minati & Lubis, (2021), and Keintjem, L. E. V., Tumbel, A. L., & Djemly, W. (2022) which stated that the provision of welfare benefits has a significant influence on work performance.(Silvia Hendrayanti , 2024)

#### **2. Relationship of health benefits to work performance**

According to Dessler, (2015) Health benefits are welfare programs that companies provide to employees that will produce various values. The allowances provided will provide a sense of security to employees at work. Health benefits are part of an employee's income outside of their basic salary. The amount of health maintenance guarantee (or the term Brother, Health Allowance) for workers/laborers (employees) in a company (Wawangsyah in Aurina Sumarni, 2019).

Supported by previous research conducted by Simanullang, R., Ambarita, R., & Hanum, R. (2023) and Hakim, (2020) which stated that health benefits have a positive and significant effect on work performance.

## **F. Hypothesis**

Based on the description above, the research hypothesis is as follows:

- H1 : Welfare allowance has a positive and significant effect on achievement  
BRI employee work of Karaban Pati Unit
- H2 : Health allowance has a positive and significant effect on achievement  
BRI employee work of Karaban Pati Unit

## **RESEARCH METHODS/RESEARCH DEMENCY**

### **A. Population**

Population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions, . The population that will be used in this study is BRI employees of the Karaban Pati Unit ( Sugiyono Sugiyono , 2017) totaling 31 people.

### **B. Sample**

The sample in this study is a total sample or all members of the population. In order for the results to be unbiased from 31 BRI employees of the Karaban Pati Unit minus 1 employee because of the researcher, the number of samples was determined to be 30 respondents.

### **C. Analysis Methods**

#### **1. Descriptive Analysis**

According to Ghozali (2016), descriptive statistics provide an overview or description of a data seen from the mean value, standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (astonishment of distribution).

#### **2. Classical Assumption Test**

Before testing multiple linear regression analysis of the research hypothesis, it is first necessary to carry out a classical assumption test on the data to be processed as follows:

##### **• Data Normality Test**

This normality test has the purpose of testing whether in a regression model the perturbing or residual variables have a normal distribution. Basically, normality can be detected by looking at the points (data spread) on the diagonal axis of the graph or by looking at the histogram of the residuals (Ghozali, 2016)

##### **• Multicollinearity Test**

The multicollinearity test aims to test whether there is a correlation between independent variables in the regression model, so this type of test is only intended for research that has more than one independent variable. If the  $VIF < 10$  and the *tolerance value*  $> 0.10$ , then there are no symptoms of multicollinearity. (Ghozali, 2016).

##### **• Heteroscedasticity Test**

The Heteroscedasticity test aims to test whether in the regression model there is a variance inequality from one observation to another. (Ghozali, 2016). Testing for heteroscedasticity can be done through observation of plot graphs.

### 3. Multiple linear regression analysis

The multiple regression model used in this study is presented in the following equation:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$$

Information:

Y	: Work performance
X1	: Welfare allowance
X2	: Health benefits
$\beta_0$	: <i>Intercept</i> (constant)
$\beta_1, \beta_2$	: Regression coefficient
e	: error

### 4. Model Feasibility Test / Goodness of Fit Model (Test F)

The F test is used to test whether the regression model used is suitable or not (Imam Ghozali, 2016). The basis for its decision-making is:

- If  $F_{\text{calculates}} < F_{\text{tables}}$ , then the regression model does not fit
- If  $F_{\text{calculates}} > F_{\text{table}}$ , then the regression model fits

In addition, it can be seen from the magnitude of the probability compared to 0.05 (significance level), as follows:

- If the probability  $< 0.05$ , it is said to be fit or fit
- If the probability  $> 0.05$ , it is said to be unfit or unfit

### 5. Hypothesis Testing (t-Test)

The t-test is used to determine the influence of each *independent* (free) variable on the *dependent* (bound) variable. The test criteria used are:

- If  $t_{\text{calculates}} < t_{\text{table}}$ , then the null hypothesis ( $H_0$ ) is accepted
- If  $t_{\text{counts}} > t_{\text{table}}$ , then the null hypothesis ( $H_0$ ) is rejected

In addition, the t-test can also be seen from the magnitude of probability compared to 0.05 (Significance level  $\alpha = 5\%$ ). The test criteria used are:

- If the probability  $< 0.05$  then  $H_0$  is rejected
- If the probability  $> 0.05$  then  $H_0$  is accepted

### 6. Coefficient of Determination

According to Ghozali (2016), the determination coefficient ( $R^2$ ) is used to measure how far the model is able to explain the variation of the bound variable. The value of the determination coefficient between zero and one. The value of  $R^2$  means that the ability of *the independent variable* to explain the variation of the dependent variable is very limited.

**RESULTS AND DISCUSSION**

**A. Results of the Classic Assumption Test**

**1. Normality Test**

**Table 1**  
**Residual Normality Test Results**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		31
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.08967246
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.075
Kolmogorov-Smirnov Z		.478
Asymp. Sig. (2-tailed)		.976

a. Test distribution is Normal.

Source: Primary data processed in 2024

Based on table 4.7, the results of the Kolmogorof Smirnov test show that the Asymp value of 0.976 is more than 0.05. This means that residual data is normally distributed.

**2. Multicollinearity Test.**

**Table 2**  
**Multilinearity Test Results**

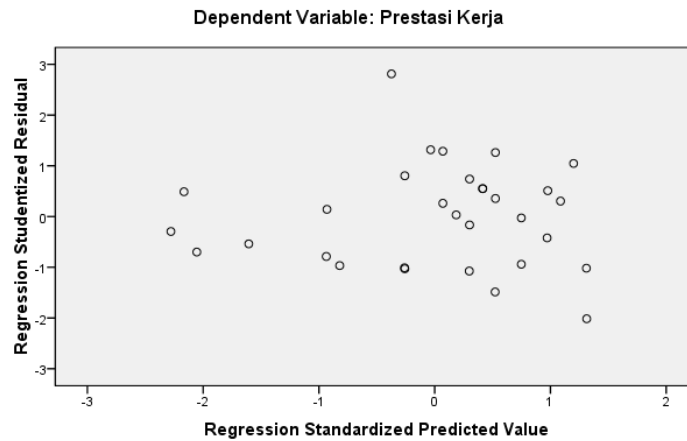
Model/ Variable	Tolerance	VIF	Information
Welfare Allowance (x1)	0.490	2.040	Non-Multicollinearity
Health Allowance (x2)	0.490	2.040	Non-Multicollinearity

Source: Primary data processed, 2024

From the table above, it can be seen that each independent variable has a tolerance value of  $\geq 0.1$  and a VIF value of  $\leq 10$ . So it can be concluded that there is no multicollinearity between free variables in this regression model.

**3. Heterokedasticity Test**





**Figure 2**  
**Scatterplot Heterokedasticity Test**  
 Source: primary data processed, 2024

In the *scatterplot* graph, it can be seen that the dots are randomly spread and scattered both above and below the zero number on the Y axis.

**B. Multiple Linear Regression Analysis**

**Table 3**  
**Barganda Linear Test Results**  
**Coefficients<sup>a</sup>**

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.708	1.217		3.869	0.001
Welfare Allowance	0.214	0.076	0.377	2.804	0.009
Health Benefits	0.423	0.102	0.556	4.134	0.000

a. Dependent Variable: Work Performance

Source: Primary data processed, 2024

From the results of the analysis with the SPSS program, it can be known that the regression equation of this study is known. The linear regression equations that are formed are:

$$Y = 4.708 + 0.214X_1 + 0.423X_2$$

**C. Hypothesis Testing (t-Test)**

**Table 4**  
**Test Results t**

Type	t	Sig.
1 (Constant)	3.869	0.001
Welfare Allowance	2.804	0.009
Health Benefits	4.134	0.000

Source: Primary data processed, 2024

**D. Model Layman Test (Test F)**

**Table 5**  
**Test Result F**  
**ANOVA<sup>b</sup>**

Type	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	107.733	2	53.867	42.341	0.000 A
Residual	35.622	28	1.272		
Total	143.355	30			

Source: primary data processed, 2024

Based on table 5, the F value is calculated as 42.341 with a significance level of  $0.000 < 0.05$ . So it can be concluded that the model is a fit model or a decent model.

**E. Coefficient of Determination**

**Table 6**  
**Determination Coefficient Test Results**  
**Model Summary<sup>b</sup>**

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.867a	.752	.734	1.12792

Source: primary data processed, 2024

From table 6 above, the determination coefficient (*R Square*) is 0.752. This means that the variables of welfare and health allowances have a role of 75.2% together to be able to explain or explain the variables of employee work performance. While the remaining 24.8% (100% - 75.2%) is explained by other variables that affect employee work performance such as leadership, organizational culture and others.

## **F. Discussion**

1. The effect of welfare allowances on employee work performance in BRI Karaban Pati unit.

It is known in table 4, The results of the calculation that have been carried out obtained are  $2.804 > t\text{-table } 2.048$  ( $df = n-k-1 = 28$ ). The significance level is 0.009 while *the level of significance* is 0.05. This shows that the variable of welfare allowance has a positive and significant effect on employee work performance.

Based on the results of a questionnaire on the variable of welfare allowances on employee work performance with 5 question items, the lowest average frequency (mean) is that the item about bonuses or commissions in the form of money given to employees is quite fair and feasible. With a mean value of 3.5484. This means that most employees or employees have a level of satisfaction with the company because if they are sick, all treatment is covered by the company and does not even reduce the salary given.

These results are in line with research conducted by Simanullang, R., Ambarita, R., & Hanum, R. (2023), Keintjem, L. E. V., Tumbel, A. L., & Djemly, W. (2022), and Minati & Lubis, (2021) with the results showing that there is a significant influence of welfare allowances on employee work performance. (Hendrayanti & Junaidi, 2022)

2. The effect of health allowances on employee work performance in BRI Karaban Pati unit.

It is known in table 4, The results of the calculations that have been carried out obtained are  $4.134 > t\text{-table } 2.048$  ( $df = n-k-1 = 28$ ). The significance level is 0.000 while *the level of significance* is 0.05. This shows that the variable of occupational health allowance has a positive and significant effect on employee work performance.

Based on the results of a questionnaire on the variables of health benefits on employee work performance with 4 question items, the lowest average frequency (mean) is an item about the size of health benefits given according to the position or position of the employee, with a mean value of 4.0000. This means that most employees or employees have a level of satisfaction with the company because if the health benefits provided are in accordance with the risks and responsibilities borne by the employees

These results are in line with research conducted by Simanullang, R., Ambarita, R., & Hanum, R. (2023) and Hakim, (2020) with the results showing that there is a significant influence of health benefits on employee work performance.

## **RESEARCH LIMITATIONS**

The determination coefficient (*R Square*) is only 0.752, so it is hoped that the next researcher can develop the results of this study by adding several other variables such as leadership, work discipline or employee initiative at work.

## **CONCLUSION**

The results of the research on the effect of welfare and health allowances on employee work performance in the BRI Karaban Pati unit can be concluded as follows:

1. Welfare allowances have a positive and significant effect on the work performance of employees at the BRI Karaban Pati unit.
2. Health benefits have a positive and significant effect on the work performance of employees at the BRI Karaban Pati unit.

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