

## **ABSTRAK**

Tujuan dari penelitian ini adalah mengetahui pengaruh Tambahan Penghasilan Pegawai (TPP) terhadap kinerja pegawai pada Dinas Energi dan Sumber Daya Manusia. Jenis penelitian ini menggunakan penelitian deskriptif dengan menggunakan teknik pengumpulan data wawancara, observasi dan dokumentasi. Hasil penelitian menjelaskan pemberian tambahan penghasilan pegawai di Dinas Energi dan Sumber Daya Manusia Provinsi Jambi sudah sesuai dengan Peraturan Gubernur Jambi Nomor 3 Tahun 2022 mengenai pedoman pemberian tambahan penghasilan pegawai negeri sipil (PNS) di lingkungan pemerintah Provinsi Jambi. Hasil penelitian menunjukkan Tambahan Penghasil Pegawai berpengaruh positif dan signifikan terhadap Kinerja Pegawai di Dinas Energi dan Sumber Daya Manusia Provinsi Jambi. Hal ini menunjukkan bahwa Tambahan Penghasilan Pegawai (TPP) meningkat maka Kinerja Pegawai akan naik dan sebaliknya bila Tambahan Penghasilan Pegawai (TPP) menurun maka Kinerja Pegawai akan turun. Untuk pemotongan PPh 21, dimana pada pegawai dengan golongan V dikenakan besaran 35%, sementara untuk pegawai golongan IV dikenakan besaran 30%, pegawai golongan III 25%, pegawai golongan II 15% dan untuk pegawai golongan I dikenakan besaran 5%.

**Kata kunci : Tambahan Penghasilan Pegawai (TPP) dan pergub No 3 Tahun 2022**

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*The purpose of this study was to determine the effect of additional employee income (TPP) on employee performance at the Department of Energy and Human Resources. This type of research uses descriptive research using interview data collection techniques, observation and documentation. The results of the study explain that the provision of additional income for employees at the Department of Energy and Human Resources of Jambi Province is in accordance with Jambi Governor Regulation Number 3 of 2022 concerning guidelines for providing additional income for civil servants (PNS) within the Jambi Provincial government. The results of the study show that additional employee earnings have a positive and significant effect on employee performance in the Department of Energy and Human Resources in Jambi Province. This shows that the Additional Employee Income (TPP) increases, the Employee Performance will increase and vice versa if the Additional Employee Income (TPP) decreases, the Employee Performance will decrease. For PPh 21 deductions, where group V employees are subject to a 35% rate, while group IV employees are subject to a 30% rate, class III employees are 25%, class II employees are 15% and class I employees are subject to a 5% rate.*

**Keywords:** *Additional Employee Income (TPP) and Governor Regulation No. 3 of 2022*