
ANALYSIS OF THE FACTORS AFFECTING THE AMOUNT OF PENSION SALARY AT THE PUBLIC WORKS, SPATIAL PLANNING, AND CONSTRUCTION SERVICE IN THE CITY OF BANDUNG

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Abstract

This study examines the factors influencing the amount of retirement salary received by employees at the Department of Human Settlements, Construction, and Spatial Planning of Bandung City. The three main factors analyzed are length of service, education level, and the last rank or position held. The results indicate that the last rank or position has the greatest impact on the retirement salary, followed by education and length of service. The higher the rank and education level, as well as the longer the length of service, the greater the retirement salary received. Beyond the numerical data, this study also highlights the experiences of retirees who feel that their retirement significantly supports their lives after retirement. The retirement salary serves as a form of appreciation for their dedication and provides a sense of security in old age. This research hopes that the pension system will continue to be improved to become more equitable and beneficial for all employees.

Keywords: Retirement Salary, Length Of Service, Education, Civil Servant Rank/Position

INTRODUCTION

Human resources are the main component in an organization, including in government agencies. Human resources have a vital role in carrying out every activity and program set by the organization. In the context of government, employees who carry out state duties are officially called Civil Servants (PNS). PNS contribute to the implementation of development, public services, and the implementation of government policies with high dedication and professionalism. (Tarwaka, P., & Bakri, 2010)

One important aspect in the management of civil servants is the length of service, namely the length of time an employee serves in a government agency. Length of service is an indicator of employee experience and ability that directly affects work performance and productivity. (Sugiyono, 2020) Length of service is also the main basis for determining employee rights, including the amount of basic salary and pension benefits to be received. (Subianto, 2016).

In addition to length of service, education is an important factor that affects the amount of civil servant pension. In addition to improving workers' skills and knowledge, education also opens the way for promotion to more senior positions, which in turn will bring more money and responsibility. (Ratu et al., 2018) Higher education is usually directly proportional to the class or position held by the employee.

Class or position is also a crucial variable in determining the amount of pension salary. The position class reflects the level of responsibility and structural or functional position of a civil servant. The higher the position class, the greater the financial rights received, including basic salary and pension benefits. (President of the Republic of Indonesia, 2020)

These three factors, namely length of service, education, and job class, play a synergistic role in determining the amount of civil servant pension salary. Fair and transparent management of these three aspects is not only a form of appreciation for employee dedication,

but also encourages ongoing motivation and loyalty.(Koni et al., 2021). Thus, a deep understanding of the relationship between length of service, education, job class, and pension amount is very important to support the quality of personnel management in Indonesia.

Pension is a guarantee of old age and an award for Civil Servants who have served the country for many years, as stated in Law No. 43/1999 Article 10. For old age security, pensions are given not only to workers who have reached retirement age or who experience certain circumstances, but also to widows or widowers of Civil Servants (PNS). Pension benefits are available to certain Civil Servants (PNS), but not all. Civil Servants (PNS) who have the status of "Honorably Dismissed" upon retirement are entitled to pension benefits. The status of "Dishonorably Dismissed" does not provide pension benefits to Civil Servants (PNS). Civil Servants are entitled to pension and old age security for Civil Servants in accordance with the provisions of laws and regulations, in accordance with Law No. 5 of 2014 concerning the State Civil Apparatus, Article 91 paragraph 1.

The Pension Guarantee (JP) and Old Age Security (JHT) programs are regulated in Law No. 11 of 1969 concerning Employee Pensions and Employee Widow/Widower Pensions. The government pays for these programs using the APBN through a 'pay as you go' mechanism. Based on this law, civil servants (PNS) are required to pay a monthly contribution of 8%, with 4.75% for the pension guarantee program and 3.25% for the old age security program. The length of service and the last basic salary received while actively working are the two main factors used to calculate pensions for civil servants. In accordance with the provisions of Taspen and Government Regulation No. 7 of 1977 (and its revisions), with PT Taspen as the manager of civil servant pensions. The amount of pension that can be obtained is directly proportional to the length of service, with a maximum limit of 75% of the last basic salary.

The Bandung City Government's Public Works, Construction Development, and Spatial Planning Agency employs 214 people and functions as a Regional Apparatus Organization. Of that number, 41 people with a working period of between 20 and 35 years will retire between 2021 and 2025.

This study is presented as a serious effort to provide a clearer, deeper, and more comprehensive picture of how length of service, education, and job class interact and together influence the amount of pension salary of Civil Servants (PNS). The main focus of this study is on employees at the Department of Public Works, Construction Development, and Spatial Planning of the Bandung City Government, especially those who have served for 20 to 35 years and will soon enter retirement. Thus, this study attempts to capture the reality of life and the challenges faced by civil servants who have been highly dedicated in carrying out their state duties for years.

The main contribution of this study is not just providing statistical data or rigid numbers, but also providing a more humane and contextual understanding of the importance of length of service as a form of appreciation for the long service of a civil servant. Length of service is not just a matter of years, but a representation of a civil servant's experience, loyalty, and commitment in serving the community and the state. In addition, this study also highlights how education and job class are important gateways in career development that lead to well-being in old age. Higher education and higher job class usually open up opportunities to get a larger basic salary and allowances during the work period, which then has a direct impact on the amount of pension salary received.

RESEARCH METHODS

This study uses a quantitative approach with a descriptive method to analyze the factors that influence the amount of pension salary for employees at the Department of Public Works, Construction and Spatial Planning of Bandung City. The quantitative approach was chosen because this study aims to measure and explain the relationship between variables objectively

using numerical data. As additional complementary data in the study, interviews were conducted with 5 sources, namely the Human Resources (HR) section, head of personnel, finance section, and two retired employees.

The population in this study were all employees of the Bandung City Public Works, Construction, and Spatial Planning Agency who were entering retirement, from 2021 to 2025 with a work period of between 20 and 35 years. The data used in this study were obtained from official documents and personnel archives related to work period, class/position, education level, and the amount of pension salary of the employees.

Data collection techniques are carried out through documentation studies by accessing personnel administration data and financial data related to pension salary calculations. The collected data are then processed using SPSS statistical software to conduct a simple linear regression analysis to test the relationship and magnitude of the influence of each independent variable on the dependent variable, namely the amount of pension salary.

This research was conducted at the Bandung City Public Works, Construction and Spatial Planning Agency during the data collection period from March to May 2025.

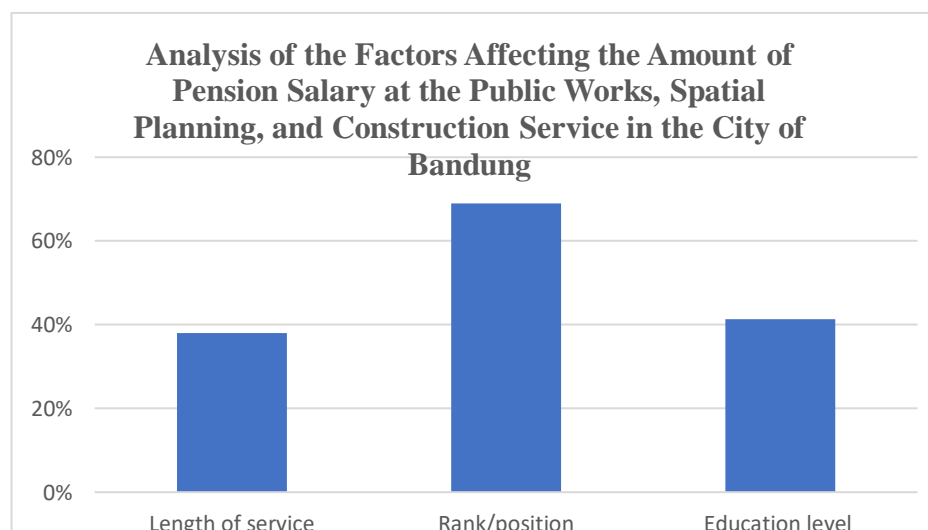
RESEARCH RESULT

Applications such as SPSS are used for data processing. The R Squared value, which indicates the impact of each independent variable on the dependent variable, is calculated based on the processed data and is shown below.

Variable	R Square
Length of service	38%
Rank/position	69%
Education level	41%

Sumber: hasil olah data SPSS

There are three factors that affect the amount of pension salary, namely length of service, class/position, and level of education of retired employees. Based on the results of SPSS data processing, the factor that most affects the amount of pension salary is class/position with a value of 69%, then the next factor is level of education with a value of 41%. The factor with the least influence on the amount of pension salary is length of service with a value of 38%. The results of this study are also shown in the following graph. 41%. The factor that has the least influence on the amount of pension salary is length of service with a value of 38%. The results of this study are also shown in the following graph.



DISCUSSION

As part of its commitment to reward civil servants who have served for many years, the Bandung City Public Works, Public Works and Spatial Planning Agency has established a retirement policy. Organizational demands and employee career development are the basis for implementing this flexible and adaptable policy, which also refers to national laws and regulations such as Law No. 20 of 2023 on Civil Servants and Law No. 43 of 1999.

Based on interviews with several sources at the Cipta Karya Office, the retirement age is determined by considering the position, class, and level of education. For example, employees at the junior expert functional level retire at the age of 58, middle experts at the age of 60, and main experts at the age of 65. Adjustments to the retirement age and class are carried out periodically by the HR department to remain relevant to the dynamics of the organization and the latest regulations. Ms. Yani Yuliani, SE from the HR department emphasized that they are tasked with ensuring that all employees understand these provisions and facilitating the pension administration process in a transparent and accountable manner.

Head of Personnel, Mr. R. Iman Hilman, ST, MT, added that the pension policy also regulates the mechanism for promotion and grade which greatly influences the amount of pension salary. Promotion is carried out regularly every five years, taking into account the employee's education and competence. Benefits become more ideal for employees who continue their education to a higher level because they have a greater chance of getting a better class and position until retirement.

From the financial management side, Mr. Uwas, SM from the finance department explained that the amount of pension salary is greatly influenced by the length of service, the last group, and the last position held. Basic salary and allowance data that are the basis for calculating pensions must be managed carefully. Coordination with PT Taspen as the pension fund management institution is also key to ensuring that pension payments run smoothly and according to regulations. The accuracy of administrative data is highly emphasized so that there are no errors that are detrimental to employees or agencies.

The experiences of retirees like Mr. Dadang and Mr. Herman are real proof of the benefits of this pension system. Mr. Dadang, with 32 years of service, feels very grateful because his pension salary is the main source of income for daily needs, health costs, and family. He feels calm because he does not need to worry about a steady income after retirement. Mr. Herman also feels the same way, considering his pension salary as stable and sustainable financial support, so that he can live his retirement comfortably without having to depend on others or look for additional work. Both agree that his pension salary is a form of appreciation for their dedication during their service and becomes a mainstay of welfare in old age.

From the results of research and interviews, three main factors were identified that influence the amount of civil servant pension salaries, namely length of service, class and position, and level of education.

Consistent with previous research, this analysis confirms that retirement age, job class, and length of service are the main variables influencing pension payments under the civil service pension system in Indonesia. (Pns et al., 2022). Policies that integrate periodic promotions and grades also contribute to increasing pension benefits. (Implementation et al., 2017). In addition, pension fund management involving PT Taspen is key to ensuring continuity of payments and financial protection for civil servants. (Sugiyono, 2020).

Length of service is the most important factor in determining the amount of a civil servant's pension. Length of service is calculated from when the employee begins serving as a Civil Servant Candidate (CPNS) until the retirement date, including length of service in the last group or rank. During the period of service, employees routinely pay pension contributions

known as Old Age Allowance (THT). These THT deductions are collected and become the basis for calculating the pension benefits to be received.

The accumulation of THT contributions increases with the length of service. As a result, the amount received in retirement will also increase. For example, because of the higher amount of THT deductions and the greater accumulation of benefits, workers with 30 years or more of service often receive a much larger pension income than those with only about 15 years of service.

The basic pension is determined using a simple formula: 2.5% of the previous basic salary plus years of service. However, the pension payment is subject to minimum and maximum limits set by the government, ranging from 40% to 75% of the last basic salary. The pension payment is modified to ensure that the payment is between 40% and 75%, although the results of the formula calculation may fall outside this range.

In addition to the total length of service, the period of service in the last rank is also calculated specifically. The period of service in the group is calculated from the date of the Decree (SK) for the last promotion to the date of retirement. This is important so that the increase in pension benefits can be proportional to the employee's last position and group, so that appreciation for the dedication and position held is truly reflected in the amount of pension.

Regulation of the Head of the State Civil Service Agency No. 4/2011 states that the maximum length of service taken into account is 30 years, with each year of service assessed at 2.5% of the basic pension. Therefore, long service is one way to show gratitude for the hard work and dedication of employees while providing them with higher financial rewards.

The amount of pension compensation for civil servants largely depends on the length and consistency of service. Employees are strongly encouraged to extend their service period and move up in order to maximize their pension benefits in accordance with applicable regulations. Compensation is a key function in human resource management, in its employment relationship it includes compensation issues and other aspects such as allowances, compensation structure increases and compensation scales. (Jurnal et al., 2023)

An employee's basic pension income is highly dependent on their last class of ownership. In general, the basic pension salary of employees with a higher class (IV/a or IV/b) is greater than that of employees with a lower class (III/a or III/b). This is because the basic pension payment is determined by the employee's last basic salary while working, and this basic salary varies depending on the employee's class and position.

In addition to the group / position held by the employee also affects the amount of pension salary. Both structural and functional positions have position allowances attached to their positions. Structural officials usually receive higher position allowances than regular staff. Therefore, the total basic salary plus position allowances are the basis for calculating a larger pension.

The Bandung City Public Works, Construction, and Spatial Planning Agency employs a variety of employees in various classes and positions, from entry-level structural employees to more specialized employees. The employee's education and length of service determine this level. Therefore, employees with higher levels and longer service periods will receive a higher pension salary than employees with lower levels and shorter service periods.

For example, the amount of government employee pension is greatly influenced by their last group and length of service, as stated in Government Regulation No. 8 of 2024. The basic monthly pension payment for group IV/b retirees ranges from IDR1,748,100 to IDR4,377,800, while for group III/b retirees it is between IDR1,748,100 and IDR3,709,200. Based on the group, there is a quite striking difference in terms of the amount of basic pension salary.

The general formula for calculating retirement pay is:

Retirement Salary = 2.5% × Length of Service × Last Basic Salary

However, this pension cannot exceed 75% of the final basic income and cannot be less than 40%. Therefore, the pension benefit will be greater for workers with higher positions, who often have a larger final basic income.

Pension is based on a larger total income, which is then supplemented by position allowances for structural officials. When compared to ordinary employees, structural officials with the same length of service and grade will have a larger pension due to increased allowances.

The ability of civil servants (PNS) to be promoted is highly dependent on their level of education. Typically, employees with lower education also have fewer obstacles to promotion. Workers with elementary school (SD) diplomas are often limited to the position of junior administrator II/a. Employees who have completed high school (SMA) education have the opportunity to be promoted to junior administrator III/b. Those with a Bachelor's degree (S-1) can be promoted to group III/d, while those with a Diploma 3 (D-3) education can reach the rank III/c. In accordance with the applicable promotion regulations, employees can be promoted to group IV/a or higher if they complete their studies to the Master's level (S2).

In addition to the formal education path, there is also a service promotion mechanism. This mechanism provides an opportunity for employees who have been in their last rank for a long time - usually between 10 and 22 years - to be promoted even though they do not continue their formal education. This service promotion is a form of appreciation for employee loyalty and dedication to the state, in accordance with Government Regulation and Regulation of the Head of BKN Number 4 of 2023 concerning the Periodization of Civil Servant Promotion.

Thus, higher education opens up opportunities for employees to occupy higher ranks and positions. This has a direct impact on increasing basic salaries and allowances, which ultimately increases the amount of pension received. This principle is in accordance with the view that rank and class levels reflect the competence, educational qualifications, and work experience of employees.

According to the Government Regulation of the Republic of Indonesia No. 99 of 2000, regular promotions are given to civil servants who have met the requirements for length of service and work performance, without being tied to a particular position. Employees who take part in study assignments and pursue higher education are entitled to be proposed for promotions according to their level of education. (Sadly, 2000) (Koni et al., 2021). In addition, BKN Regulation Number 4 of 2023 expands the opportunity for promotion to six times a year, so that employees have a greater opportunity to apply for promotion as long as they meet the requirements.

In practice, employees who upgrade their formal education from S1 to S2 can apply for a promotion from group III/d to IV/a, thus receiving a higher basic salary and allowances. Conversely, employees who do not continue their formal education but have served for a long time can be promoted through a service mechanism, which also increases financial rights including pensions.

Thus, the level of education becomes an important factor in the development of civil servant careers and determining the amount of pension salary. This also encourages employees to continue to improve their competence and academic qualifications for a better future.

The promotion process and grade in the Bandung City Public Works, Construction, and Spatial Planning Agency is carried out routinely every five years. However, this increase is only given to employees who meet the requirements for education, length of service, and competence in accordance with applicable regulations. To apply for a promotion, employees must complete important documents such as the Decree (SK) of the last rank, work performance assessment (SKP) for the last two years, and proof of the last education they have.

Employees will only be promoted to a certain level if they do not continue their education further. An employee who has worked for more than five years and has a Bachelor's degree (S1) but does not continue their education to the Master's level (S2), will usually be dismissed at level III/b. On the other hand, according to the rules that link education level to rank group, employees who obtain a Master's degree can be promoted to IV/a or higher.

In addition to formal education, employees can also move up in rank and class through competency tests (ujikom) which are held periodically. This ujikom provides an opportunity for employees who have sufficient skills and experience to move up in rank without having to take further formal education. Thus, this path provides flexibility and opportunities for employees to develop according to their competencies.

This integrated and transparent pension administration process demonstrates the commitment of the Cipta Karya Office and related agencies in providing optimal services to employees entering retirement, while ensuring that their financial rights are fulfilled in a timely and accurate manner. The use of computerized personnel information systems such as SIMPEG and the Daritaspn application is also key to increasing the efficiency and effectiveness of the pension application and payment process in today's digital era. (Prayoga & Maulidasari, 2023)

In the period of work between 15 to 35 years, the amount of pension salary received by Civil Servants (PNS) has increased significantly along with the increase in work period, class, position, and education level of employees. A longer period of work allows for the accumulation of pension contribution deductions in the form of a larger Old Age Allowance (THT), so that the pension benefits obtained also increase. In addition, a long period of work is usually followed by a promotion to a higher rank and class, which directly increases the amount of basic salary and allowances that are the basis for calculating pensions. (Agency & State, 2002)

Higher grades and positions also contribute to an increase in basic pension salary. Employees with grade IV/a or IV/b, for example, will receive a higher basic pension salary compared to employees with grade III/b or III/c. The structural or functional position attached to the employee also increases the position allowance component, which also increases the total income that is the basis for calculating the pension. (Fatichadiasty, 2020). Therefore, employees with longer service period, higher grade, and higher position will receive a larger pension salary compared to employees with lower service period and grade.

An additional factor that impacts the overall pension is the family allowance. Each eligible parent receives a child allowance of two percent of their basic salary, and a spouse allowance of ten percent of their basic pension salary. (No.14, 2024). This family allowance component adds to the total pension value thereby improving the welfare of retirees and their families.

In general, the amount of pension received on average reaches around 80% of the employee's active basic salary, after deducting certain deductions according to the length of service and the last group. This is in accordance with the applicable pension calculation formula, namely:

$$\text{Basic Retirement Salary} = 2.5\% \times \text{Length of Service} \times \text{Last Basic Salary}$$

with a minimum pension limit of 40% and a maximum of 75% of the last basic salary. For example, a civil servant with 30 years of service and a last basic salary of Rp5,000,000 will receive a pension of around Rp3,750,000, which is 75% of the last basic salary (Negeri & Dan, 2011)

Thus, the combination of long service period, high rank and position, and family allowances are the main factors that dynamically influence the amount of pension salary received by civil servants. This policy is designed to provide appreciation for the dedication

and contribution of employees during their active service period and to ensure their welfare after entering retirement.

The Bandung City Public Works, Construction, and Spatial Planning Agency always uses the latest innovations to revolutionize its personnel services. Starting from submitting a pension application to verifying data and issuing a pension Decree (SK), administrative procedures have been greatly simplified by using applications such as e-HRM and SIMPELMAN. With this system, employees can monitor the status of their pension application online, making the process easier, faster, and reducing the risk of administrative errors. In addition to increasing efficiency, this system also strengthens transparency and accountability in personnel services.

However, the Cipta Karya Office does not manage pension funds directly. The main role of the office is to manage employee data and pension administration which is then handed over to PT Taspen, an official institution that manages pension funds and is responsible for paying Civil Servant (PNS) pensions. Employee data management is carried out using a sophisticated and integrated technology-based employee information system, such as My-SAPK BKN and the internal Bandung Gercep application. This system ensures that employee data is always up-to-date, accurate, and accessible in real-time, thus minimizing administrative errors that can hinder the retirement process.

The Cipta Karya Office also actively coordinates with the Regional Civil Service Agency and other related agencies to ensure that the pension policy implemented is in accordance with laws and regulations, such as the ASN Law, Government Regulations, and provisions of the State Civil Service Agency (BKN). This coordination includes verifying the data of employees who will retire to ensure the completeness and validity of administrative documents before the pension payment process is carried out by PT Taspen. The official pension Decree (SK) issued is the legal basis for dismissal and pension payments.

Strict data verification mechanisms and the use of integrated information systems are the main keys to ensuring that pension payments received by employees are in accordance with the provisions and free from administrative errors. Thus, the Cipta Karya Service is able to provide transparent and accountable services to employees entering retirement, while maintaining employee trust in the government's pension management system.

Overall, the role of the Cipta Karya Agency in managing pension data and administration is an important part of the national pension management system that involves various parties. PT Taspen acts as the main institution that manages pension funds and makes timely and accurate payments to retirees. The use of information technology and cross-agency coordination are important foundations to ensure the sustainability and reliability of the pension system in Indonesia.

CONCLUSION

The retirement policy at the Bandung City Public Works, Construction, and Spatial Planning Agency is well structured and follows applicable laws and regulations. The factors of length of service, class, position, and level of education are the main determinants of the amount of pension received. Long service and higher levels of education allow for promotions and classes that have an impact on increasing pension salaries. The retirement administration process is carried out systematically with the support of information technology to ensure data accuracy and compliance with regulations. Thus, the retirement policy at this agency can provide protection and financial certainty for employees entering retirement.

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