



The effect of work discipline and leadership style on employee performance with motivation as a mediation variable at the tax service office (KPP) Madya Bekasi

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Abstract

This study aims to: 1) examine and analyze the effect of work discipline on employee performance, 2) examine and analyze the effect of leadership style on employee performance, 3) examine and analyze the effect of motivation on employee performance, 4) examine and analyze the effect of work discipline on employee performance through motivation, 5) examine and analyze the influence of leadership style on employee performance through motivation. The research was conducted at the Tax Service Office (KPP) Madya Bekasi with a research sample of 51 respondents. The sampling technique used was simple random sampling technique. The data analysis method used descriptive analysis and path analysis.

The results showed that: 1) there was an effect of work discipline on employee performance, 2) there was an influence of leadership style on employee performance, 3) there was an influence of motivation on employee performance, 4) motivation did not affect work discipline on employee performance, 5) motivation can be affect leadership style on employee performance. Leadership style has a greater influence than work discipline on employee performance.

Keywords: Work discipline, leadership style, motivation, employee performance

Introduction

Employees for an organization are the most important assets that must be owned and very concerned by management. Humans stem from the fact that people (humans) are elements that always exist in organizations. Humans set goals, innovate, and achieve organizational goals. Human resources spark creativity in every organization. Without effective human resources it will be impossible for the organization to achieve its goals. Human resources make other organizational resources work.

Continuous improvement of work results requires the presence of high-performing human resources. Employees who have an attitude of dedication, discipline, and professional ability are very likely to have work performance in carrying out their duties so that they are more efficient and effective. Professional employees can be interpreted as a view to always think, work hard, work full time, discipline, honest, high loyalty, and full of dedication for the success of their work. To achieve high work results, organizational leaders must pay attention to the work discipline of their employees.

According to observations made there are still problems found at the research location, namely at the Bekasi Madya Tax Service Office, including some employees who show low work discipline seen from absenteeism, employees who arrive late, from observations and information obtained are still found enthusiasm to carry out activities is still low, and it shows the low performance of some employees towards the organization.

This study discusses work discipline, leadership style, and motivation. The selection of these three variables is based on the fact that they can affect the performance of employees at the Bekasi Madya Tax Service Office.

Work discipline is a form of obedience from a person's behavior in complying with certain provisions or regulations relating to work, and enforced in an organization. Work discipline needs to be owned by everyone so that organizational life can be safe, orderly and smooth.

The loss of work discipline will affect work efficiency and the effectiveness of work tasks. If work discipline is not enforced, it is possible that the goals set will not be achieved effectively and efficiently. As an illustration, if an organization only pays attention to education, expertise and technology without thinking about employee work discipline, even high education, expertise and technology will not produce maximum work results if the person concerned cannot use them regularly and has high work discipline sincerity.

This opinion reflects how big the role of leadership in an organization is, so that a leader is expected to have reliable leadership skills so that organizational goals can be achieved. As for the ability of a leader is the ability to motivate, influence, direct and communicate with his subordinates. Besides, the leader must also have leadership behavior or ways that are adapted to the situation and conditions of the organization, are flexible, meaning they are able to adjust or adapt to the environment of their subordinates. Such is the influence of leadership in an organization that it can be said that leadership is a determining factor in the success or failure of an organization in achieving organizational goals as expected.

Motivation is a factor that can reflect a person's attitude and character and behavior in carrying out their main tasks and functions. This motivation is one of the values that need to be internalized to all employees, so that they realize that they are public servants. Thus, employees will understand their duties and functions, understand the applicable rules and policies and have a strong dedication to carry out a job assigned by their superiors.

Literature Review

Work Discipline

Humans as individuals sometimes want to live freely, so they want to break away from all the ties and regulations that limit their activities and behavior. However, besides that, humans are also social creatures who live among other individuals, where they have a need for feeling accepted by others.

The adjustment of each individual to everything that is assigned to him will create a society that is orderly and free from chaos. Likewise, life in an organization will really need the obedience of its members to the rules and regulations that apply to the organization. In other words, work discipline for employees is needed, because what the organization's goals are will be difficult to achieve if there is no work discipline.

Discipline comes from the word disciple which means student, disciplinary about obedience. This word is then changed to discipline which means obedience or matters relating to order. Thus the meaning of discipline is an obedience to the rules, norms, standards, laws and regulations that apply.

Leadership Style

Each leader basically has a different behavior in leading his followers, the behavior of these leaders is called a leadership style. Leadership style is a way for leaders to influence their subordinates which is expressed in the form of behavior or personality patterns. A leader is someone who has a program and who behaves together with group members by using a certain way or style, so that leadership has a role as a dynamic force that encourages, motivates and coordinates the organization in achieving the goals that have been set.

The word "style" comes from English, namely "style" which

means a person's fashion that is always visible which characterizes that person. Leadership style is defined as the behavior or method chosen and used by the leader in influencing the thoughts, feelings, attitudes and behavior of the members of the organization/subordinates. Within the organization or management we encounter various forms of leadership, some are in the form of democracy, dictatorship or authoritarianism, and consultative forms.

The leadership style according to Almasdi (2000) ^[5], is as follows: "Leadership style is a leader's way of dealing with and serving staff or subordinates which is usually different for each individual and can change. All of that is for the creation of unity and unity in thinking and acting in order to achieve organizational goals.

From the above opinion, it can be concluded that leadership style is a leader's way of influencing and providing direction to subordinates related to the nature, habits, temperament, character and personality that distinguishes a leader in interacting with others to achieve organizational goals.

Motivation

Motivation is a factor that encourages someone to do a certain activity, therefore motivation is often interpreted as a factor driving a person's behavior. Every activity that a person does must have a factor that drives the activity. Therefore, a certain activity is generally a person's needs and desires.

Motives are defined as the causes that drive a person's actions, the basic thoughts and opinions of something that is the subject. From the understanding of the motive, it can be derived the notion of motivation as a main thing, which becomes the impetus as a person to work.

Motivation can be interpreted and interpreted differently by each person according to the place and circumstances of each person. One of the uses of the term and the concept of motivation according to Zainun (2001) ^[1], is to describe the relationship between expectations and goals, every person and organization wants to be able to achieve something or some goals in their activities.

Jones is quoted by Sutrisno (2010) ^[15], stating that motivation has to do with a process that builds and maintains behavior towards goals. Wexley and Yukl are quoted by suggesting that:

Motivation is the giving of motives. It can also be interpreted that things or circumstances become motives, so work motivation is something that creates enthusiasm or work motivation. That is why, work motivation in work psychology is usually called a booster of work morale. The strength and weakness of a person's work motivation will determine the size of that person's achievement.

From some of the definitions above, it can be concluded that work motivation is the whole process of providing motivation through wages, salaries, giving initiative, and paying attention to self-esteem, also meeting spiritual needs, and paying attention to the work environment of subordinates in such a way that they want to work sincerely for the sake of their employees. Achieving organizational goals efficiently and economically.

Employee Performance

Employee performance is the result of individual work in an organization. The achievement of organizational goals cannot be separated from the resources owned by the organization that are driven or run by employees who play an active role as actors in an effort to achieve the goals of the organization.

The achievement of maximum performance will not be separated from the role of leaders in motivating subordinates to carry out work efficiently and effectively.

According to Lawler and Porter cited by Sutrisno (2010) ^[15], which states that performance is a person's success in carrying out tasks. Mahsun (2009) ^[30] suggests that: Performance is a description of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization contained in the strategic planning of an organization. Ndraha (2001) ^[40], states that performance is a manifestation of the populist relationship between the community and the government.

Prawirosentono (2000) ^[44] suggests that: Performance or performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in an effort to achieve organizational goals related to morals and ethics.

From the above definition, it can be concluded that employee performance is the result of work that can be achieved by an employee or group of employees in an organization through the quality of work, quantity of work, discipline, timeliness and responsibility of each, in an effort to achieve the goals of the organization concerned legally, not violate the law and in

accordance with morals and ethics.

Research Methods

Research Object and Time

The research was conducted at the Bekasi Madya Tax Service Office, Jalan Cut Mutia No.125, RT.001/RW.008, Margahayu District. East Bekasi, Bekasi, West Java 17113. The study was conducted from December 2021 to March 2022.

Research Design

This study uses an explanatory analysis approach, where each variable stated in the hypothesis is observed through testing the causal relationship between the independent variable and the dependent variable, as well as the mediating variable in this case is motivation, as the observed variable is able to mediate the direct relationship of the independent variable (work discipline, and leadership style) on the dependent variable (employee performance). The influence of the mediating variable can strengthen or weaken the relationship between the dependent and independent variables. This phenomenon is created as a variable (X3), where motivation is a mediating variable which will be tested through interaction test.

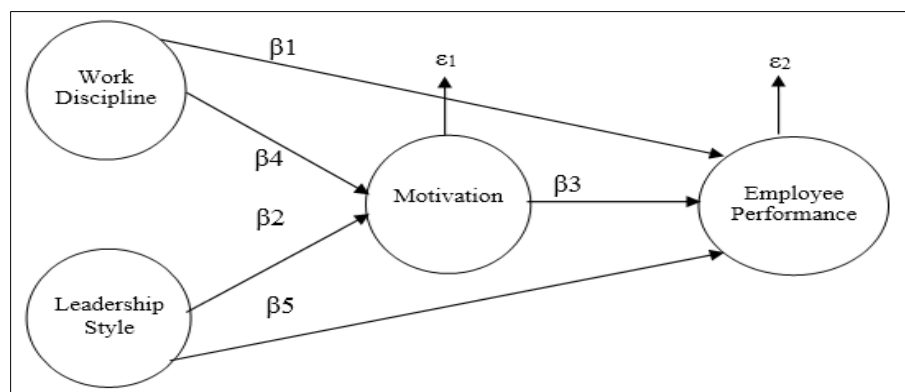


Fig1: Desain Research

Population and Sample

In general, the population is intended as a generalization area consisting of objects/subjects that have certain qualities and characteristics, Sugiyono (2009: 115) ^[65]. The population in this study were 103 employees at the Madya Bekasi Tax Office (KPP).

According to Sugiyono (2009: 116) ^[65], the sample in general is about part of the number and characteristics possessed by the population. If the population is large and it is impossible for the author to study everything in the population due to limited funds, manpower and time, then the author can use a sample taken from that population. What is learned from the sample, the conclusions will be applicable to the population. For this reason, samples taken from the population must be truly representative.

In this study the determination of the number of samples taken from employees at the Bekasi Madya Tax Service Office using the formula from Yamane (1967:15), as follows:

Where:

n = Number of samples

N = Total population

d = Set precision

It is known that the population of employees at the Bekasi Madya Tax Service Office is $N = 103$ people and the precision level is $d = 10\%$. Based on this formula, the number of samples (n) is obtained as follows:

$$n = \frac{103}{103 (0,1)^2 + 1} = \frac{103}{103 (0,01) + 1} = \frac{103}{2,03} = 50,7$$

Rounding 51, Based on the above calculation, the number of samples at the Bekasi Madya Tax Service Office (KPP) was 51 respondents.

Data Types and Sources

The types and sources of data used in this study are primary and secondary data.

1. Primary Data

Primary data is data that comes from the original or first source. In this study, the data obtained came from distributing questionnaires to employees of the Bekasi Madya Tax

Service Office (KPP).

2. Secondary Data

Secondary data is data that comes from a second source that can be obtained through books, brochures and articles obtained from websites related to this research. Or data that comes from second people or not data that comes directly, this data supports discussion and research, for that several sources of books or data obtained will help and critically examine the research. To obtain this data, the researcher took a number of books, brochures, websites, and examples of previous studies related to this research.

Data Collection Technique

The techniques used to collect the data and materials needed are:

1. Questionnaire/Questionnaire Technique

Is a technique to collect data using a data collection instrument, where between data collectors and respondents (data sources) there are no direct interviews and face-to-face interviews? Data collection techniques are carried out by giving question sheets (questionnaires) to respondents. This

method is used to obtain the primary data needed as the basis for analysis.

2. Interview Techniques

Is a data collection technique by conducting direct questions and answers to employees of the Bekasi Madya Tax Service Office (KPP).

Regarding everything related to the problem to be written. This technique is used to complete the data obtained from the questionnaire/questionnaire technique.

3. Observation Techniques

A technique of collecting data by direct observation at the location, namely the Bekasi Madya Tax Service Office (KPP) in order to match the data obtained from questionnaires and interviews.

Research results and discussion

1. Analysis of the Effect of Work Discipline and Leadership Style on Motivation

The results of the regression analysis of the influence of work discipline and leadership style on motivation can be seen in the table below:

Table 1: Test Results of the Effect of Work Discipline and Leadership Style on Motivation

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.509 ^a	.612	.629	3.05190
a. Predictors: (Constant), Leadership_Style, Discipline_Work				
b. Dependent Variable: Motivation				

Source: Primary Data processed, 2022

Table 1 shows the value of R² (R Square) of 0.624. This R² value is used in calculating the coefficient value of e₁. The coefficient of e₁ is a variant of motivation that is not explained by work discipline and leadership style.

$$e_1 = \sqrt{1 - (0,612)^2} = \sqrt{1 - (0,374)}$$

$$= \sqrt{0,626} = 0,791$$

So Coefficient e₁ = 0,791

Magnitude: Coefficient e₁ = $\sqrt{1 - R^2 X_k}$

Table 2: Results of Motivational Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	52.836	7.262		7.276	.000
	Work Discipline	.125	.206	.161	2.607	.007
	Leadership style	.063	.242	2.069	.260	.006
a. Dependent Variable: Motivasi						

Source: Primary Data processed, 2022

Based on Table 2, it can be seen that the regression equation is as follows:

$$X_3 = b_1X_1 + b_2X_2 + e_1$$

$$X_3 = 0,161X_1 + 2,069X_2 + 0,791 \dots \dots \dots (1)$$

The equation shows that

- Every time there is an increase in work discipline, it will be followed by an increase in motivation of 0.161.
- Every time there is an increase in 1 unit of leadership style, it will be followed by an increase in motivation of 2,069.

So from equation (1) it can be seen that if work discipline increases, motivation will increase. Likewise, with increasing leadership style, motivation will increase.

2. Analysis of the Effect of Work Discipline and Leadership Style on Employee Performance

The results of the regression analysis of the effect of work discipline and leadership style on employee performance can be seen in Table 3, below:

Table 3: Test Results of the Effect of Work Discipline and Leadership Style on Employee Performance

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.555 ^a	.624	6.017	2.38834
a. Predictors: (Constant), Leadership_Style, Discipline_Work				
b. Dependent Variable: Performance_Employee				

Source: Primary Data processed, 2022

Table 3 shows the value of R² (R Square) of 0.624. This R² value is used in calculating the e₂ coefficient value. The e₂ coefficient is a variant of employee performance that is not explained by work discipline and leadership style.

$$e_1 = \sqrt{1 - (0,624)^2} = \sqrt{1 - (0,389)}$$

$$= \sqrt{0,611} = 0,782$$

So Coefficient e₂ = 0,782

Magnitude: Coefficient e₂ = $\sqrt{1 - R^2 X_k}$

Table 4: Results of Employee Performance Regression Analysis

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	51.693	6.730		7.681	.000
	Work Discipline	.054	.191	.074	2.282	.009
	Leadership style	.074	.224	.087	2.332	.001
a. Dependent Variable: Performance_Employee						

Source: Primary Data processed, 2022

Based on Table 4, it can be seen that the regression equation is as follows:

$$Y = b_1X_1 + b_2X_2 + b_3X_3 + e_2$$

$$Y = 0,074X_1 + 0,087X_2 + 0,782e_2 \dots\dots\dots (2)$$

The equation shows that

- Every time there is an increase in 1 unit of work discipline, it will be followed by an increase in employee performance of 0.074.
- Every time there is an increase in 1 unit of leadership style, it will be followed by an increase in employee

performance of 0.087.

So from equation (2) it can be seen that if work discipline increases, employee performance will increase. Likewise, with increasing leadership style, employee performance will increase.

3. Analysis of the Effect of Motivation on Employee Performance

The results of the regression analysis of the influence of motivation on employee performance can be seen in Table 14, as follows:

Table 5: Employee Performance Regression Coefficient

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	33.825	6.324		5.349	.000
	Motivation	.223	.129	.240	3.727	.000
a. Dependent Variable: Performance Employee						

Source: Primary Data processed, 2022

Based on Table 5, it can be seen that the regression equation is as follows:

$$Y = b_3X_3 + e_2$$

$$Y = 0,240X_3 + 0,782e_2 \dots\dots\dots (2)$$

The equation shows that

- Every time there is an increase in 1 unit of motivation, it will be followed by an increase in employee performance

of 0.240.

4. Analysis of the Effect of Work Discipline and Leadership Style on Employee Performance Through Motivation

Based on equations (1), (2) and (3), a path analysis model is obtained as follows:

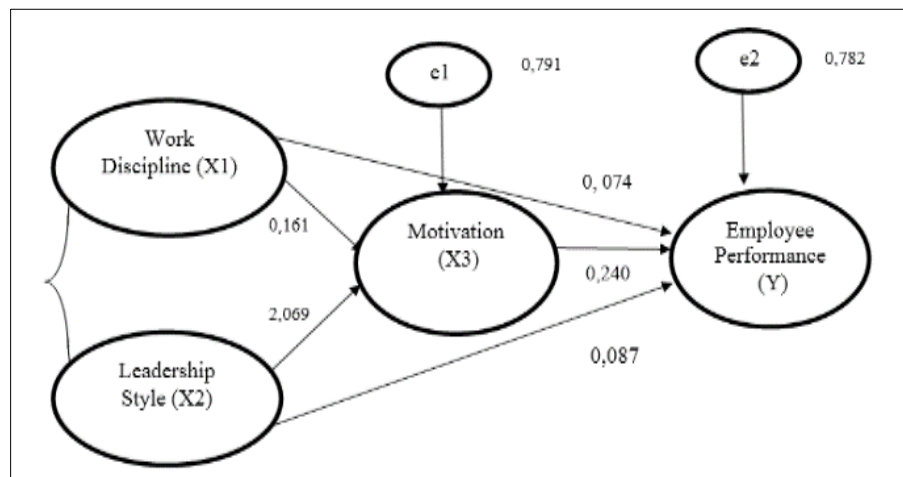


Fig 2: Path Analysis Model

The value of the influence of work discipline and leadership style on employee performance through motivation is as follows:

$$X_1 \rightarrow X_3 \rightarrow Y = (\rho_{x_3x_1}) \times (\rho_{yx_3}) = 0,161 \times 0,240 = 0,038$$

$$X_2 \rightarrow X_3 \rightarrow Y = (\rho_{x_3x_2}) \times (\rho_{yx_3}) = 2,069 \times 0,240 = 0,496$$

In the work discipline variable, the indirect influence value is obtained from the path coefficient value x_3x_1 multiplied by the path coefficient value yx_3 . The multiplication result shows that the value of the coefficient of indirect influence is smaller than the value of the coefficient of direct influence. This shows that motivation cannot mediate, namely work discipline in influencing employee performance. Thus the fourth hypothesis is unproven and untested.

In the leadership style variable, the indirect influence value is obtained from the path coefficient value x_3x_1 multiplied by the path coefficient value yx_3 . The multiplication result shows that the value of the coefficient of indirect influence is greater than the value of the coefficient of direct influence. This shows that motivation can mediate the leadership style in influencing employee performance. Thus the fifth hypothesis is proven and tested.

Discussion

1. The Influence of Work Discipline on Employee Performance at KPP Madya Bekasi

Based on the results of the description analysis on the work discipline variable, the indicator that dominates the formation of the work discipline variable is professional, that KPP Madya Bekasi employees are able to complete office tasks and can solve problems according to the skills the task can be completed and KPP Madya Bekasi employees get educational opportunities and motivation.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is responsibility, that the Bekasi Madya KPP employee fulfills job responsibilities, Bekasi Madya KPP fulfills the requirements for good performance and is fully responsible for his work.

Based on regression analysis, it shows that work discipline contributes to the performance of KPP Madya Bekasi employees. The results of this study are in line with the results of research conducted by Fitria Rachman Kusumaningrum (2016)^[16], Galih Aryo Impuno (2015)^[17] and Yoga Kusuma Wardhana (2014)^[77].

2. The Influence of Leadership Style on Employee Performance at KPP Madya Bekasi

Based on the results of the descriptive analysis on the leadership style variable, the indicator that gives the greatest value to the formation of the leadership style variable is character, that the leadership of the Bekasi Madya KPP has a firm, honest and hard character for the benefit of the organization.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is responsibility, that the Bekasi Madya KPP employee fulfills job responsibilities, Bekasi Madya KPP fulfills the requirements for good performance and is fully responsible for his work.

Based on the results of the regression analysis, it shows that the leadership style is able to provide support for improving the performance of KPP Madya Bekasi employees. The results of this study are in line with the results of research conducted by Fitria Rachman Kusumaningrum (2016)^[16], Galih Aryo Impuno (2015) and Yoga Kusuma Wardhana (2014)^[77].

3. The Influence of Motivation on Employee Performance at KPP Madya Bekasi

In the motivation variable, the indicator that dominates the formation of the motivational variable is the work environment indicator, that working at KPP Madya Bekasi is happy because the place is comfortable, the work atmosphere is conducive and KPP Madya Bekasi among employees has togetherness in working relationships.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is responsibility, that the Bekasi Madya KPP employee fulfills job responsibilities, Bekasi Madya KPP fulfills the requirements for good performance and is fully responsible for his work.

Based on the results of regression analysis, it shows that motivation is able to provide support for improving the performance of KPP Madya Bekasi employees. The results showed that it was in line with the research of Fitria Rachman Kusumaningrum (2016)^[16], Galih Aryo Impuno (2015)^[17] and Yoga Kusuma Wardhana (2014)^[77].

4. The Influence of Work Discipline on the Performance of KPP Madya Bekasi Employees Through Motivation

Based on the results of the description analysis on the work

discipline variable, the indicator that dominates the formation of the work discipline variable is professional, that KPP Madya Bekasi employees are able to complete office tasks and can solve problems according to the skills the task can be completed and KPP Madya Bekasi employees get educational opportunities and motivation.

In the motivation variable, the indicator that dominates the formation of the motivational variable is the work environment indicator, that working at KPP Madya Bekasi is happy because the place is comfortable, the work atmosphere is conducive and KPP Madya Bekasi among employees has togetherness in working relationships.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is responsibility, that the Bekasi Madya KPP employee fulfills job responsibilities, Bekasi Madya KPP fulfills the requirements for good performance and is fully responsible for his work.

Based on the results of path analysis shows that motivation does not provide support for increasing work discipline on the performance of KPP Madya Bekasi employees. The results of this study are not in line with the research of Fitria Rachman Kusumaningrum (2016)^[16], Galih Aryo Impuno (2015)^[17] and Yoga Kusuma Wardhana (2014)^[77].

5. The Influence of Leadership Style on Employee Performance at KPP Madya Bekasi through Motivation

Based on the results of the descriptive analysis on the leadership style variable, the indicator that gives the greatest value to the formation of the leadership style variable is character, that the leadership of the Bekasi Madya KPP has a firm, honest and hard character for the benefit of the organization.

In the motivation variable, the indicator that dominates the formation of the motivational variable is the work environment indicator, that working at KPP Madya Bekasi is happy because the place is comfortable, the work atmosphere is conducive and KPP Madya Bekasi among employees has togetherness in working relationships.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is responsibility, that the Bekasi Madya KPP employee fulfills job responsibilities, Bekasi Madya KPP fulfills the requirements for good performance and is fully responsible for his work.

Based on the results of path analysis, it shows that motivation does not provide support for improving leadership style on the performance of KPP Madya Bekasi employees. The results of this study are not in line with the research of Fitria Rachman Kusumaningrum (2016)^[16], Galih Aryo Impuno (2015)^[17] and Yoga Kusuma Wardhana (2014)^[77].

Conclusions and Suggestion

Conclusion

Based on the results of the description analysis on the work discipline variable, the indicator that dominates the formation of the work discipline variable is professional, that KPP Madya Bekasi employees are able to complete office tasks and can solve problems according to the skills the task can be completed and KPP Madya Bekasi employees get educational opportunities and motivation.

Based on the results of the descriptive analysis on the leadership style variable, the indicator that gives the greatest value to the formation of the leadership style variable is

character, that the leadership of the Bekasi Madya KPP has a firm, honest and hard character for the benefit of the organization.

In the motivation variable, the indicator that dominates the formation of the motivational variable is the work environment indicator, that working at KPP Madya Bekasi is happy because the place is comfortable, the work atmosphere is conducive and KPP Madya Bekasi among employees has togetherness in working relationships.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is responsibility, that the Bekasi Madya KPP employee fulfills job responsibilities, Bekasi Madya KPP fulfills the requirements for good performance and is fully responsible for his work.

Based on regression analysis, it shows that work discipline and leadership style contribute to the performance of KPP Madya Bekasi employees. Based on the results of path analysis, it shows that motivation does not support the improvement of work discipline and leadership style on the performance of KPP Madya Bekasi employees.

Suggestion

1. The results of this study are expected to contribute to sources of information for other researchers who have an interest in the same field. As well as enriching and providing development of knowledge and theory in the field of management, especially human resource management, in discussing the influence of work discipline, leadership style and motivation on employee performance.
2. The results of this study are expected to be used as input and information regarding the effect of work discipline, leadership style and motivation on employee performance. So that it can be used as a source of information for organizations, especially for the Bekasi Madya Tax Service Office (KPP) so that they can consider, design and implement effective and efficient human resource management in achieving organizational goals and objectives, in an effort to improve by taking into account the following:

a. Work discipline

In order to be a concern for the Bekasi Madya Tax Service Office (KPP), to pay attention to the indicators of compliance with regulations that give the lowest value to the formation of work discipline variables, namely by means that Bekasi Madya employees work must comply with organizational rules if there is a need outside the office must report on the leadership.

b. Leadership style

In order to be a concern for the Bekasi Madya Tax Service Office (KPP), to pay attention to the habit indicators that give the lowest value to the formation of leadership style variables, namely the way the Bekasi Madya KPP leadership must work diligently and work seriously and must work hard to advance the organization.

c. Motivation

In order to be a concern for the Bekasi Madya Tax Service Office, to pay attention to the incentive indicators that give the lowest value to the formation of motivational variables, namely by way of the Bekasi Madya KPP leadership must

provide bonuses from time to time in order to stimulate employees to be enthusiastic and able to spur employees to work more active again.

d. Employee Performance

In order to be a concern for the Bekasi Madya Tax Service Office (KPP), to pay attention to the work quantity indicator that gives the lowest value to the formation of employee performance variables, namely by way of the Bekasi Madya KPP employees must fulfill their formal work and must pay attention to the aspects of the work done in order to complete the work required. important.

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