

# The Influence of Leadership Style, Work Incentives and Work Motivation on the Employees Performance of Regional Revenue Agency

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## The Influence of Leadership Style, Work Incentives and Work Motivation on the Employees Performance of Regional Revenue Agency

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### ABSTRACT

Employee performance is something that needs to get the attention of an organization in order to achieve the goals that have been proclaimed. This study aims to determine the effect of leadership style, work incentives and work motivation on employee performance at the Banyuwangi Regency Revenue Agency. The population in this study were employees of the Banyuwangi Regency Regional Revenue Agency which totaled 101 employees. The sampling method used is a saturated sampling technique or census. The measuring instrument in the form of a questionnaire was used to conduct this research. Validity test and reliability test are used to test whether the measuring instrument is feasible to use or not. The data analysis method in this study is PLS (Partial Least Square) using the Smart PLS application program. The results of the statistical test of this study state that leadership style has a significant effect on employee performance. Work incentives have a significant effect on employee performance. Work motivation has a significant effect on employee performance.

**Keywords:** leadership style; work incentives; work motivation; employee performance.

### INTRODUCTION

The Regional Government is the party that runs the wheels of the economy, development, and community services. Therefore, the Regional Government is required to be able to implement government in a transparent and responsible manner for financial management in order to create a clean government. Regional Government is regulated based on Law Number 23 of 2014 as a refinement of Law No. 12 of 2008. According to Law Number 23 of 2014 which states that regional government is the head of the region as an element of regional government administrators who leads the implementation of government affairs that are under the authority of an autonomous region. Local government is implemented based on the principle of decentralization, namely the transfer of government affairs by the central government to the regions according to the principle of autonomy. And Law No.33 of 2004 as an amendment and improvement of Law No.25 of 1999 concerning financial balance between the Central Government and Regional Governments to support funding for the transfer of affairs to Regional Governments as regulated in the Law on Regional Government.

Local governments in the context of carrying out government and development tasks always require adequate and reliable sources of revenue. Regional development as an integral part of national development is carried out based on the principle of regional autonomy and regulation of national resources which provides opportunities for improving regional performance to improve people's welfare towards a civil society free of corruption, collusion and nepotism. Therefore, as of January 1, 2001, regional autonomy has been actively implemented. With regional autonomy, regions are encouraged to be as creative as possible in finding sources of regional revenue that can support financing regional expenditures.

Government agencies are government organizations that carry out their duties and functions in accordance with applicable regulations. The increasing intensity of service to the community, especially driven by the increasingly widespread global community, has made government agencies face many challenges as well as opportunities that must be responded to properly in order to remain able to improve their performance. This condition is considered a challenge, because government agencies are expected to be able to adapt to changes and be able to serve the community. The service of an agency is said to be good if the desired community goals have been achieved. The success of government agencies to be able to overcome challenges while being able to take advantage of these opportunities will be realized, when the strategy and operational processes of government agencies can lead to the convergence of two benefits, namely the achievement of government agency goals and employee goals (Mangkuprawira, 2008). These two goals cannot be separated and form a unified whole. Government agency goals and employee goals are balanced will provide great benefits for government agencies and employees.

In the era of globalization, every organization or company in the form of private or government, of course, has a good goal, namely short term and long term. In order to achieve the goals that have been set, it is necessary to plan and manage human resources as well as possible. Human resources are the main assets for organizations that are active planners and actors in various activities within the organization. Human resources have thoughts, feelings, desires, status and educational backgrounds whose mindsets can be brought into an organizational environment. Human resources can survive because they have managerial competence, namely the ability to formulate the company's vision and strategy and direct other resources in realizing the vision and implementing company strategy (Azhad et al., 2015). Organizational goals will be achieved if it has employees who have good performance. Many factors can improve employee performance. Leadership that can set a good

example for subordinates can also improve employee performance. Work incentives are also a factor that needs attention in efforts to improve employee performance. In addition, there is work motivation which can also improve employee performance.

Human resource management can run in accordance with organizational goals, one of the efforts made is to have a leader who can run a leadership system that can play a role in improving the quality of human resources, especially how employees perform. Leadership is the backbone for organizational development (Mangkunegara, 2017). This is because without good leadership, it will be difficult to achieve the government goals that have been set. If a leader is trying to influence the behavior of others, then that person needs to think about the leadership style he will use. Leadership style is how a leader carries out his leadership function and how he is seen by those he is trying to lead or those who may be observing from the outside (T. H. Handoko, 2015). Leadership styles are various patterns of behavior favored by leaders in the process of directing and influencing workers (Qomariah, 2020). Meanwhile, according to (Sedarmayanti, 2017), leadership style is behavior and strategy, as a result of a combination of philosophy, skills, traits, attitudes, which are often applied by a leader when he tries to influence the performance of his subordinates. Someone in order to direct, influence, encourage and control other people or subordinates to be able to do a job on their consciousness and voluntarily in achieving a certain goal. In organizations that have leaders who can set a good example for their subordinates, the performance of their employees will usually be completed on time. Thus there is a relationship between leadership style and employee performance. Several studies linking leadership style with employee performance have been carried out and the results are still different. Research conducted by: (Belonio, 2012), (Novitasari et al., 2012), (Antoro, 2014), (Wiguna, 2011) (Zubaidah, 2016), (Priyanto, 2016), (Abusama et al., 2017), (Fadly, 2017), (Sapta & Sudja, 2018), (Raffie et al., 2018), (Priyono et al., 2018), (Permana et al., 2019), (Hadiana & Maya Sari, 2019), (Angesty, 2019), (Chandra et al., 2020), (Atikah & Qomariah, 2020), (Qomariah, Hermawan, et al., 2020), (Sumiaty, 2020), (Khan et al., 2021), (Ayuningtyas & Utami, 2019) (Listiani et al., 2020), (Sugiyatmi et al., 2016), (Hafifi et al., 2018), (Dolphina, 2012), (Qomariah, Hermawan, et al., 2020), (Andriani et al., 2018), (Yuniarti & Suprianto, 2020), (Pancasila et al., 2020), (Paracha et al., 2012), (Wardani et al., 2017), (Qomariah, Warsi, et al., 2020), (Solikah et al., 2016), (Sya'roni et al., 2018), (Bentar et al., 2017) states that leadership can improve employee performance. While the research conducted by: (Sadariah, 2019), (Bahri et al., 2018), (Qomariah, 2012) states that leadership has no effect on employee performance.

In addition to leadership style, employee performance is also influenced by incentives. Providing incentives is one of the government's ways or efforts to improve the quality of employee work. The provision of incentives by the government is an effort to meet the needs of employees or employees. Incentives can be formulated as adequate remuneration to employees whose presentation exceeds the established standards. According to (H. Handoko, 2010), incentives are a motivating factor for employees to work better so that employee performance can increase. In the beginning, all forms of business carried out by each employee must have certain goals and objectives, for example the desire to be more advanced and achieve and want to get greater results than before. To be able to carry out these goals and objectives, it is necessary to have an encouragement that comes from within the employee himself or from outside. The encouragement that comes from outside can come from the head of the agency, for example by providing additional gifts that can be in the form of money, goods and so on. Where this is called the term incentive. Likewise, according to (Mangkunegara, 2016) that incentives are a form of motivation that is expressed in the form of money on the basis of high performance and is also a sense of recognition from the organization on employee performance and contributions to the organization (company). Providing incentives that are in accordance with what is produced by employees will usually provide enthusiasm for work. Employees who are active in work are usually able to complete their tasks on time as directed by the leadership. There have been many studies on the relationship between incentives and performance. Research which states that incentives can improve performance, among others, is carried out by: (Dwijyanthi & Dharmadiaksa, 2013), (Sundari & Rifai, 2020), (Alam & Sudianto, 2021), (Ermawaty & Nugraheni, 2015), (Akib et al., 2021), (Nelson et al., 2021), (Ivan & Rizal, 2022), (Alhudhori et al., 2019).

Motivation is the key to a successful organization to maintain the continuity of work in the organization with a strong way and help to survive (Mu'ah, 2002). Motivation is providing the right guidance or direction, resources and rewards to keep them inspired and interested in working the way you want them to. According to (Sedarmayanti, 2017), motivation is a process of generating behavior, maintaining behavioral progress, and channeling specific action behaviors, thus motives (needs, desires) encourage employees to act. Motivation is a process that begins with a need in humans that creates a void in a person (Azhad et al., 2015). The strength and weakness of a worker's work motivation will determine the size of the achievement. Motivation is one of the most important factors influencing human behavior and performance. The level of motivation of an individual or team given in their task or work which can affect all aspects of organizational performance. Employees who are highly motivated at work will usually complete work on time. Thus, motivation can be said to be an encouragement for employees to perform well. Performance is about how to do work and the results achieved from that work (Edison, E., Anwar & Komariyah, 2016). Performance success can be achieved if it has a strong relationship with these aspects. Basically, it includes mental attitude and behavior that always has the view that the work being carried

out today must be of higher quality than the implementation of past work, for the future it will be of higher quality than today. An employee or employee will feel that he has his own pride and satisfaction with the achievements achieved based on the performance he provides for the company. Research on the relationship between motivation and performance has been widely carried out. Several studies whose results state that motivation affects performance are among others carried out by: (Djamiludin, 2009), (Sriwidodo & Haryanto, 2010), (Sujana, 2012), (Prakoso et al., 2014), (Vidianingtyas & Putri, 2014), (Ahmad et al., 2014), (Achmad, 2016), (Rina & Perdana, 2017), (Astuti et al., 2011), (Anggrainy et al., 2017), (Afriadie et al., 2017), ((Kahpi et al., 2017), (Rahim et al., 2017), (Gala et al., 2017), (Basalamah, 2017), (Hidayah & Tobing, 2018), (Indarti, 2018), (Kurniawan et al., 2019), (Soebyakto et al., 2019), (Utomo et al., 2019), (Parashakti et al., 2020), (Wijianto et al., 2020), (Sari et al., 2020), (Hardianto et al., 2020), (Istanti et al., 2020), (Larlinda et al., 2021), (Kurniawati & Tobing, 2019), (Riyadi, 2020), (Koni, 2018), (Ariono, 2017), (Komaling et al., 2016), (Hanafi & Abadi, 2018), (Firdaus et al., 2017), (Sumowo, 2017), (Hermawan, 2015). While the results of research which states that motivation has no effect on performance are among others carried out by: (Rantesalu et al., 2017), (Julianry et al., 2017), (Adha et al., 2019), (Changgriawan, 2017), (Hendrawijaya et al., 2019), (Brahmasari & Suprayetno, 2008).

The Regional Revenue Agency of Banyuwangi Regency is an agency that has the position, duties, and functions to carry out the preparation of technical policies in the field of regional income. In addition, the Banyuwangi Regency Revenue Agency has a function for monitoring, evaluating and reporting on the implementation of technical support tasks in the area of regional income. The results of tax collection for the last two years that have been obtained by the Regional Revenue Agency of Banyuwangi Regency are presented in Table 1.

**Table 1. Income Tax for 2019 to 2020**

No	Tax	2019	2020
1	Restaurant tax	13.094.098.106	9.676.169.860
2	Entertainment Tax	22.786.997.632	17.545.794.505
3	Advertisement tax	3.616.158.078	1.656.294.917
4	Street Lighting Tax	3.613.029.463	3.293.846.325
5	Parking Tax	73.893.893.697	75.702.376.081
6	Groundwater Tax	1.449.010.325	814.753.360
7	Non-Metal and Rock Mineral Tax	1.477.964.962	1.793.865.695
8	Land and Building Tax for villages and cities	687.197.329	250.836.319
9	Land and Building Rights Acquisition Fee	41.981.796.356	42.336.103.568
	Total	34.234.881.134	38.532.904.295

Data Source: Regional Revenue Agency of Banyuwangi Regency

Based on the data presented in Table 1, it is said that there was a decline in several sectors of tax revenue from the previous year, the possibility of this decline in tax revenue occurring due to the decreased work productivity of ASN and also due to new regulations where, in an ASN employee institution Civil Servants) usually get incentives to encourage work motivation and support the performance of each employee. However, the Banyuwangi Regency Regional Revenue Agency has not received incentives for ASN (State Civil Apparatus) since the last 2 (two) years. The impact of the Banyuwangi Regent Regulation causes phenomena that occur, among others, seen from the low motivation of employees to excel, which is shown by some employees who work only when there is a task from the leadership, they do not independently or creatively complete work well and quickly, there are still employees who are lazy during working hours, and the lack of employee awareness of the tasks assigned so that employees do not enjoy the work they have. This phenomenon shows that the attitude of employees must still be directed to be able to improve their work productivity so that there is an increase in work performance

Based on the phenomena that occur in employees who work at the Banyuwangi Regional Revenue Agency and the existence of a research gap related to the variables studied in this study, which shows that there are variations from the results of previous studies on the variables used in this study the research questions needed are: is how to improve employee performance based on leadership, incentives and work motivation. While the purpose of this study is to determine and analyze the influence of leadership, incentives and work motivation on employee performance at the Regional Revenue Agency of Banyuwangi Regency.

#### RESEARCH METHODS

The method used in this study is a quantitative research method. According to (Sugiyono, 2017), quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to examine certain populations or samples. This research is intended to describe the actual situation based on facts or events and existing data, then the data is processed, analyzed and further processed on the basis of the theories studied and used as material for discussion so that in the end it produces a conclusion that can be used. as a basis

for providing the best suggestions for places and managers who are the object of research. This research was conducted in Banyuwangi Regency, which is in the central location of the Banyuwangi Regency Regional Revenue Office. The population in this study were all employees of the Banyuwangi Regency Regional Revenue Agency, totaling 101 people, all of which were used as research samples or saturated samples. The method of analysis used descriptive statistical analysis and inductive statistics. Descriptive statistical analysis is used to describe the conditions related to respondents and research variables (Ghozali, 2016). Meanwhile, inductive statistical analysis is used to analyze the hypotheses presented in this study. Validity test and reliability test were used to analyze the measuring instrument used in this study. The analysis to answer the hypothesis in this study uses structural equation modeling using Smart PLS 3.0 software.

## RESULTS AND DISCUSSION

### 17 Characteristics of Respondents

#### Characteristics of Respondents Based on Education Level

Table 2. Characteristics of Respondents Based on Education Level

Characteristics of Respondents	Characteristics of Respondents	Percentage (%)
Junior High School	2	2
Senior High School	40	40
Diploma	5	5
Bachelor	54	54
<b>Total</b>	<b>101</b>	<b>100</b>

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Table 3. Characteristics of Respondents by Age

Age	Characteristics of Respondents	Percentage (%)
20 to 30 years	29	29
31 to 40 years	28	28
41 to 50 years	21	21
51 to 60 years	23	23
<b>Total</b>	<b>101</b>	<b>100</b>

### Validity and Reliability Test Analysis Results

Convergent validity is a criterion in measuring the validity of reflexive indicators. This evaluation is carried out by examining the outer loading coefficient of each indicator on its latent variables. An indicator is said to be valid, if the outer loading coefficient is between 0.60 – 0.70, but for an analysis whose theory is not clear, an outer loading of 0.50 is recommended, and is significant at an alpha level of 0.05 or a t-statistic of 1.96. Outer loading results are presented in Table 4.

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Table 4. Outer Loading Value of Model Estimation Results

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O /STDEV)	P Values
X1.1 <- Leadership Style (X1)	0,826	0,826	0,032	25,481	0,000
X1.2 <- Leadership Style (X1)	0,872	0,871	0,018	48,195	0,000
X1.3 <- Leadership Style (X1)	0,758	0,757	0,048	15,711	0,000
X1.4 <- Leadership Style (X1)	0,739	0,734	0,051	14,496	0,000
X1.5 <- Leadership Style (X1)	0,768	0,768	0,037	20,700	0,000
X1.6 <- Leadership Style (X1)	0,867	0,868	0,014	59,836	0,000
X2.1 <- Work Incentive (X2)	0,713	0,709	0,067	10,674	0,000
X2.2 <- Work Incentive (X2)	0,768	0,769	0,041	18,737	0,000
X2.3 <- Work Incentive (X2)	0,757	0,753	0,050	15,181	0,000
X2.4 <- Work Incentive (X2)	0,768	0,769	0,041	18,537	0,000
X3.1 <- Work Incentive (Z)	0,804	0,803	0,047	17,002	0,000
X3.2 <- Work Incentive (Z)	0,917	0,916	0,019	48,754	0,000
X3.3 <- Work Incentive (Z)	0,746	0,749	0,055	13,452	0,000

X3.4 <- Work Incentive (Z)	0,785	0,783	0,051	15,328	0,000
X3.5 <- Work Incentive (Z)	0,919	0,919	0,019	48,513	0,000
Y1.1 <- Employee Performance (Y)	0,843	0,844	0,024	34,790	0,000
Y1.2 <- Employee Performance (Y)	0,719	0,718	0,048	14,960	0,000
Y1.3 <- Employee Performance (Y)	0,826	0,828	0,023	36,207	0,000
Y1.4 <- Employee Performance (Y)	0,919	0,920	0,015	60,206	0,000
Y1.5 <- Employee Performance (Y)	0,778	0,779	0,034	22,583	0,000

The results of the Smart PLS 3.0 calculation in Table 4, show that each value in the cross-loading factor has reached a value above 0.5 with a p value < 0.001. Thus the convergent validity test criteria have been met in the study. Measurement of the validity of the indicators that make up the latent variable can also be done through discriminant validity. Discriminant validity can be done by comparing the coefficient of the AVE Root ( $\sqrt{\text{AVE}}$  or Square root Average Variance Extracted) of each variable with the correlation value between variables in the model. A variable is said to be valid, if the AVE root ( $\sqrt{\text{AVE}}$  or Square root Average Variance Extracted) is greater than the correlation value between variables in the research model, and the AVE is greater than 0.50. The calculation of the roots of the AVE and the correlation between variables are presented in Table 5.

**Table 5. Comparison of Roots of AVE with Correlation between Variables**

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Leadership Style (X1)	0,892	0,905	0,918	0,651
Work Incentive (X2)	0,748	0,757	0,839	0,565
Work Motivation (X3)	0,891	0,896	0,921	0,701
Employee Performance (Y)	0,877	0,890	0,911	0,672

In Table 5, it can be seen that the AVE value seen from the AVE root value of all constructs > 0.50, so that the AVE value criteria meet the valid requirements based on the discriminant validity criteria. A measurement can be said to be reliable, if the composite reliability and Cronbach alpha have a value greater than 0.70. Composite reliability and Cronbach alpha are a measurement of reliability between indicator blocks in the research model. The results of the calculation of composite reliability and Cronbach alpha are presented in Table 6. The results of the calculation show that the composite reliability and Cronbach Alpha values of all constructs have shown a value greater than 0.70 so that they met the reliable requirements based on the composite reliability criteria.

**Table 6. Composite Reliability Test and Cronbach Alpha**

	Cronbach's Alpha	Composite Reliability
Leadership Style (X1)	0,892	0,918
Work Incentive (X2)	0,748	0,839
Work Motivation (X3)	0,891	0,921
Employee Performance (Y)	0,877	0,911

#### Calculation of Path Coefficient Value and Hypothesis Testing

This section describes the process of proving whether each independent variable has an influence or not on the dependent variable according to the path in the model image being tested. The path tested in this study shows the direct influence of each independent variable, namely the leadership style variable (X1) and work incentives (X2) and work motivation (X3) on employee performance (Y) at the Regional Revenue Agency of Banyuwangi Regency. The direct influence path coefficient values are presented in Table 7.

**Table 7. Coefficient Value of Direct Effect Path**

	Original Sample (O)	P Values
Leadership Style (X1) -> Employee Performance (Y)	0,393	0,000
Work Incentive (X2) -> Employee Performance (Y)	0,197	0,020
Work Motivation (Z) -> Employee Performance (Y)	0,398	0,000

8 Based on Table 7, it is known that the significance value for the leadership style variable is the p-value of 0.000 <0.05. This means that leadership style has a significant effect on the performance of employees of the Banyuwangi Regency Revenue Agency. The original sample value of leadership style is 0.393, this means that if the leadership style of the Banyuwangi Regency Revenue Agency is optimized, it will significantly improve employee performance so that the first hypothesis in this study is accepted. Based on Table 7, it is known that the significance value for the work incentive variable is a p-value of 0.020 <0.05. This means that work incentives have a significant effect on the performance of employees of the Banyuwangi Regency Revenue Agency. The original sample value of work incentives of 0.197 means that if the work incentives of employees of the Banyuwangi Regency Revenue Agency are optimized, it will be able to improve employee performance so that the second hypothesis in this study is accepted. Based on Table 7, it is known that the significance value for the work motivation variable is a p-value of 0.000 <0.05. This means that work motivation has a significant effect on the performance of employees of the Regional Revenue Agency of Banyuwangi Regency. The original sample value of work motivation of 0.398 means that if the work motivation of the Banyuwangi Regency Revenue Agency is optimized, it will significantly improve employee performance so that the third hypothesis in this study is accepted.

## Discussion

### The Influence of Leadership Style on Employee Performance

The first hypothesis states that there is an influence of leadership style on the performance of employees of the Regional Revenue Agency of Banyuwangi Regency. The test results in this study indicate that the significance value of the p-value is 0.000 <0.05. This means that leadership style has a significant effect on the performance of employees of the Banyuwangi Regency Revenue Agency. The original sample value of leadership style is 0.393, this means that if the leadership style of the Banyuwangi Regency Revenue Agency is optimized, it will significantly improve employee performance. A positive sign from the test results shows that the leadership style variable is supported by indicators that have the ability to compose the work department, extensive working relationships with other agencies, have a definite goal in leading the company, the level of trust in leading the organization is very good, has the ability to take ideas, and level of concern for subordinates is quite high. If the test results increase, it has an influence on the employee performance variable which is supported by indicators of having the quality of work achieved based on the conditions of suitability and readiness, having the amount of work done in a specified time period, having extensive knowledge about work and skills, having authenticity ideas that arise from actions to solve problems that arise, and a willingness to cooperate with other people (fellow members of the organization). Based on the influence of each variable and indicator, it can be concluded that there is a positive and significant influence between leadership style on employee performance so that the first hypothesis in this study is accepted. This research is in line with research (Qomariah, Warsi, et al., 2020), (Andriani et al., 2018), (Yuniarti & Suprianto, 2020), (Pancasila et al., 2020), (Paracha et al., 2012), (Wardani et al., 2017), that stated which states that leadership style can improve employee performance.

### The Effect of Work Incentives on Employee Performance

The second hypothesis states that there is an effect of work incentives on the performance of employees of the Regional Revenue Agency of Banyuwangi Regency. The test results in this study note that the significance value of work incentives is the p-value of 0.020 <0.05. This means that work incentives have a significant effect on the performance of employees of the Banyuwangi Regency Revenue Agency. The original sample value of work incentives of 0.197 means that if the work incentives of employees of the Banyuwangi Regency Revenue Agency are optimized, it will not necessarily significantly improve employee performance. Therefore, the second hypothesis in this study was rejected. The positive sign from the test results shows that the work incentive variable is supported by incentive indicators in the form of bonus money, commissions, profit sharing, incentives in the form of social security (official housing, health, moving costs, leave with a fixed salary, scholarships for HR development, marking service or award medals and awarding certificates of appreciation and gratitude formally or informally and giving praise orally or in writing officially or individually. If the test results increase, it will have an effect on employee performance variables which are supported by indicators of having quality work achieved based on the requirements of suitability and readiness, having the amount of work done in a specified time period, having a broad knowledge of work and skills, having the originality of ideas that arise from actions to solve problems that arise, and a willingness to cooperate with other people (fellow members of the organization). Based on the influence of each variable and indicator, it can be concluded that there is a positive and significant influence between work incentives on employee performance so that the third hypothesis in this study is accepted. This research is in line with research (Dwijayanthi & Dharmadiaksa, 2013), (Sundari & Rifai, 2020), (Alam & Sudianto, 2021), (Ermawaty & Nugraheni, 2015), (Akib et al., 2020), (Nelson et al., 2021), (Ivan & Rizal, 2022), (Alhudhori et al., 2019), which states that work incentives affect employee performance.

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

The third hypothesis states that there is an effect of work motivation on the performance of employees of the Regional Revenue Agency of Banyuwangi Regency. The test results in this study note that the significance value of the work motivation variable is the p-value of 0.000 < 0.05. This means that work motivation has a significant effect on the performance of employees of the Regional Revenue Agency of Banyuwangi Regency. The original sample value of work motivation is 0.389, which means that if the work motivation of the Banyuwangi Regency Revenue Agency is optimized, it will significantly improve employee performance. A positive sign from the test results shows that the work motivation variable is supported by indicators of employee needs that must be met, namely a decent salary / wages, employees need health benefits, insurance and pension funds, employees want to be accepted at work, have good and harmonious work interactions, employees need respect and recognition and not mistreated, and employees need opportunities to grow and develop personally. If the test results increase, it has an influence on the employee performance variable which is supported by indicators of having the quality of work achieved based on the conditions of suitability and readiness, having the amount of work done in a specified time period, having extensive knowledge about work and skills, having authenticity ideas that arise from actions to solve problems that arise, and a willingness to cooperate with other people (fellow members of the organization). Based on the influence of each variable and indicator, it can be concluded that there is a positive and significant influence between work motivation on employee performance so that the third hypothesis in this study is accepted. This research is supported by research conducted by (Parashakti et al., 2020), (Wijianto et al., 2020), (Sari et al., 2020), (Hardianto et al., 2020), (Istanti et al., 2020), (Iarlinda et al., 2021), (Kurniawati & Tobing, 2019), (Riyadi, 2020), (Koni, 2018), (Ariono, 2017), (Komaling et al., 2016), (Hanafi & Abadi, 2018), (Firdaus et al., 2017), (Sumowo, 2017), (Hermawan, 2015), which states that motivation can improve employee performance.

### **CONCLUSIONS AND RECOMMENDATIONS**

Based on the results of statistical calculations, the phenomena that occur in the Banyuwangi Regional Revenue Agency and the results of previous studies that are still inconsistent, the conclusions that can be presented are: 1) Leadership style has a significant effect on the performance of employees of the Banyuwangi Regency Revenue Agency. Therefore, it is necessary to optimize the leadership style at the Regional Revenue Agency of Banyuwangi Regency in order to improve performance; 2) Work incentives have a significant effect on the performance of employees of the Regional Revenue Agency of Banyuwangi Regency. This shows that if the work incentives of employees of the Banyuwangi Regency Revenue Agency are optimized, it will be able to improve employee performance; 3) Work motivation has a significant effect on the performance of employees of the Regional Revenue Agency of Banyuwangi Regency. This shows that if the work motivation of the Banyuwangi Regency Revenue Agency is optimized, it will significantly improve employee performance.

For science developers, they should continue to explore the positive and negative potentials in the dynamics of employee performance. Given the importance of employees of the Banyuwangi Regency Revenue Agency in their performance will determine the existence of an organization. For further researchers who want to conduct similar research, it is better to add new variables that have not been included in this study, for example organizational culture, job satisfaction, work discipline and so on. In addition, it is expected to increase the number of respondents in the study which aims to improve the previous research. For the Regional Revenue Agency of Banyuwangi Regency, it is hoped that the results of this study can be used as consideration in knowing what components have an effect on performance and what problems exist and how they should overcome the problems that are currently happening.

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