

## **THE EFFECT OF COMPETENCY AND WORK MOTIVATION ON PERFORMANCE OF REGIONAL TAX COLLECTOR OFFICERS AT KAMPAR REGENCY REVENUE AGENCY**

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**ABSTRACT:** This research aims to examine the influence of competency and work motivation on the performance of regional tax collectors at the Kampar Regency Regional Revenue Agency. In this study, the population was 250 Regional Tax Officers (Village Collectors) of the Regional Revenue Agency of Kampar Regency. The Slovin formula is usually used in research with a very large sample size using survey methods so that the total sample used in this research was 71 respondents. . The research results for competency are  $(2.053) > t$  table (1.994), with a sig.t level of  $0.004 < 0.05$  (significant), then  $H_0$  is rejected and  $H_a$  is accepted, meaning that there is an influence of competency on the performance of the Kampar Regency Regional Revenue Agency employees. Based on the table above, the t-count value for motivation is  $(3.450) > t$  table (1.994), with a sig.t level of  $0.001 < 0.05$  (significant), then  $H_0$  is rejected and  $H_a$  is accepted, meaning that there is an influence of motivation on the performance of District Revenue Agency Collector Officers.

**Keywords:** *Competence, Work Motivation and Performance of Collector Officers*

### **INTRODUCTION**

Tax is an interesting phenomenon in the lives of society and the state. Currently, tax is no longer something foreign to the Indonesian people. Some groups have placed tax as one of the obligations in the state, namely as a suggestion to participate in helping to carry out state duties handled by the government. Land and Building Tax as one of the components that supports the balancing fund has an influence on the amount of the balancing fund that will be received by the producing region.

Regional Tax Collector Officers are employees who are given main tasks and special functions by the village head, namely distributing SPPT and collecting land and building tax collections in the village, to then be deposited into the state treasury through a designated bank.

The duties of Village Tax Officers include: conducting data collection, registering and submitting and collecting PBB-P2 Tax Payable Notification Letters (SPPT), then verifying and validating PBB-P2 objects and subjects and participating in socializing programs related to PBB-P2. From several tasks assigned to Village Tax Officers, it is hoped that they will be able to provide a positive contribution to increasing regional income, especially from the PBB-P2 sector. The level of community compliance in Kampar Regency with the obligation to pay rural and urban land and building tax (PBB-P2) can be seen in the following table:

**Table 1. List of Number of SPPT PBB-P2 and Realization of Number of SPPT-P2 in 2023**

KECAMATAN	JUMLAH SPPT	REALISASI SPPT YANG DIBAYAR	%
KAMPAR KIRI	9.677	1.629	16,83
KAMPAR KIRI HULU	2.826	246	8,70
KAMPAR KIRI HILIR	4.501	1.864	41,41
KAMPAR KIRI TENGAH	11.891	6.062	50,98
GUNUNG SAHLAN	8.916	5.301	59,45
XIII KOTO KAMPAR	5.416	450	8,31
KOTO KAMPAR HULU	6.406	2.375	37,07
K U O K	8.106	1.159	14,30
S A L O	6.091	1.147	18,83
TAPUNG	52.310	15.045	28,76
TAPUNG HULU	31.653	4.227	13,35
TAPUNG HILIR	29.479	16.727	56,74
BANGKINANG KOTA	12.135	1.291	10,64
BANGKINANG	11.665	4.277	36,67
KAMPAR	18.084	1.222	6,76
(KAMPAR UTARA	4.097	1.179	28,78
KAMPA	8.926	1.314	14,72
RUMBIO JAYA	5.291	2.469	46,66
TAMBANG	82.292	7.855	9,55
SIAK HULU	62.739	10.225	16,30
PERHENTIAN RAJA	7.440	1.552	20,86
<b>Jumlah Total</b>	<b>389.941</b>	<b>87.616</b>	<b>22,47</b>

Source: Tax Object Registration Management Information System (2023)

From the table above, it can be concluded that the level of community compliance in carrying out PBB-P2 payment obligations is still very low, namely 22.47%. This is certainly a concern for the author to conduct research on the factors that influence this problem, one of the influencing factors is the low competence and work motivation of village tax officers (village collectors) in conducting socialization and administration of PBB-P2 in their respective villages.

Several problems related to the performance of regional tax officers include lack of transparency. Regional tax officers need to ensure transparency in the tax collection process so that the public can understand and trust the management of these funds.

Taxpayer non-compliance, difficulty in dealing with taxpayers who do not comply with tax regulations can be a challenge, affecting the amount of revenue collected. Lack of resources, limited human resources and technology may limit the ability of regional tax officers to carry out their duties efficiently.

Corruption, the risk of corruption can be a serious threat to the integrity of the regional tax system, hindering public trust and affecting the effectiveness of tax collection.

Lack of education and training, Local tax officers need to be constantly updated with changes in legislation and provided with training to improve their skills in handling complex tax issues.

## LITERATURE REVIEW

(Moh. Uzer Usman, 2016:4) stated that a person is called competent if he has the skills to work in a certain field. From this, competence is also interpreted as something that describes a person's qualifications or abilities, both qualitatively and quantitatively.

In addition to stating the definition of competence, (Dessler, 2015) emphasized that competence consisting of knowledge, skills and attitudes must be observable and measurable.

Competence based on Prayitno's assertion in (Kadarisman, 2018:47) with indicators,

skills are the ability to demonstrate tasks at an acceptable level of criteria continuously with the least amount of activity. Knowledge is the facts and figures behind the technical aspects.

Attitude, namely the impression shown to the community and others that the person concerned is capable of being in the work environment.

Motivation is defined as a process that begins with a deficiency, either physiologically or psychologically, that gives rise to behavior or drive that is directed towards achieving a specific goal or incentive (Safari, 2018: 174-175). (John Baldoni, 2019: 119) Mentions Motivation in 3 groups, first energizer is what leaders do when they set the right example, communicate clearly and challenge in the right way, thus Energize means giving additional energy or power to subordinates. This is done in the following ways.

Exemplify is motivating by starting by setting a good example. Leaders who hope to motivate must reflect the vision, mission and culture of the organization they lead. Leaders who set an example of hard performance will tend to be followed by their subordinates.

Communicate is central to leadership including how leaders speak, listen and learn. Leaders who are able to communicate well with subordinates will increase their motivation.

Challenge is a challenge that people like. Leaders can achieve goals because they connect goals with the fulfillment of desires. Subordinates who are given challenges will be motivated to try harder.

Encourage is what leaders do to support the motivation process through empowerment, coaching and appreciation. Encourage means that leaders make subordinates brave or encourage them to be braver in doing something because they are supported by the leader. Encouragement is done in the following ways.

Empower is a process where people accept responsibility and are given the authority to do their jobs. Empowerment is a powerful motivational tool because it places people under their own supervision.

Coach is an opportunity for leaders to get to know their subordinates personally and show how they can help workers achieve personal and organizational goals.

Recognize is the single strongest reason why people work besides income needs. Leaders need to know who among their subordinates is working well and who is not. Subordinates who know that their performance is recognized by their superiors will feel proud and grow their motivation to work even better.

Encouragement is how leaders create experiences based on sacrifice and inspiration that prepare the foundation on

which motivation develops. Exhorting is done by, Sacrificing is a measure of the most correct service by putting the needs of others above our own needs. If workers see leaders putting their subordinates first by setting aside their own ambitions, then they learn to trust their leaders. Sacrifice is a form of commitment to others.

Inspire is a derivative of motivation if motivation comes from within then the form is Self Inspiration. This process can be obtained by watching others achieve their goals.

The concept of performance can basically be seen from two aspects, namely employee performance (individual) and organizational performance. Performance is a description of the level of achievement of task implementation in an organization, in an effort to realize the goals, objectives, missions, and vision of the organization (Bastian, 2018: 329). Employees are people who do work by getting compensation in the form of salaries and allowances from the government. The human element as an employee, the goals of the agency (a predetermined container) are likely to be achieved as expected. These employees are the ones who do all the work or activities of government administration. Based on the explanation above, the definition of employee performance is the result of individual work in an organization.

The indicators used by the author are based on the theory of John Miner quoted by (Mangkunegara, 2017: 70), namely:

#### 1. Work Quality

Quality is something related to the work process to the results of work that can be measured from the level of efficiency and effectiveness of a person in doing a job supported by other resources. The indicators of quality are:

- a) neatness
  - b) accuracy
  - c) reliability
- #### 2. Quantity of work

Quantity is the unit of amount or maximum limit that must be achieved by workers within the time determined by the company's management. The indicators of quantity are:

- a) punctuality
  - b) work results
  - c) job satisfaction.
3. Cooperation

Cooperation is the attitude and behavior of every employee who establishes a cooperative relationship with the leader or co-workers to complete the work together. The indicators of cooperation are:

- a) cooperation network
- b) solidarity

4. Responsibility Responsibility is something related to the results of work that has been completed which must be accounted for by employees if there is still work that is not in accordance with the leader's expectations. The indicators of responsibility are:

- a) sense of responsibility in making decisions
- b) utilizing facilities and infrastructure.

5. Initiative is all forms of movement from within members to do work and overcome problems. The indicators of initiative are:

- a) Independence
- b) ability to work.

## **METHODS**

In this study, the object of research is the Regional Revenue Agency of Kampar Regency. Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn.

According to (Handayani, 2020), population is the totality of each element to be studied that has the same characteristics, it can be an individual from a group, an event, or something to be studied. According to (Arikunto, 2017:173) population is the entire

research subject. If researchers want to study all the elements in the research area, then the research is population research. In this study, the population is the Regional Tax Officers (Village Collectors) of the Kampar Regency Regional Revenue Agency totaling 250 people.

The sample taken in this study was the Regional Tax Officers (Village Collectors) of the Kampar Regency Regional Revenue Agency totaling 250 people.

The sampling technique used is proportional random sampling. According to (Sugiyono 2017:82) probability sampling is a sampling technique that provides equal opportunities or opportunities for each element or member of the population to be selected as a sample.

The sample in this study uses the Slovin formula (Jamaluddin Ahmad, 2015:147). The use of the Slovin formula is carried out for populations whose numbers are already known with certainty. The Slovin formula is commonly used in research with a very large number of samples using the survey method. The sampling error rate determined in this study is also 10% or 0.1 in accordance with applicable provisions. The purpose of using this formula is to obtain as few samples as possible but can represent the entire population with a sample size of 71 people.

The analysis used in this study is quantitative descriptive analysis. Descriptive analysis is a statistic used to analyze data by describing or depicting the data that has been collected as it is without intending to make conclusions that apply to the public or generalization.

## **RESULTS AND DISCUSSION**

Researchers obtained data by distributing questionnaires to employees. The assessment criteria for this selection were measured using a Likert scale. According to (Sugiono, 2006:80), the selection of the Likert scale was based on the consideration that this study was used to

measure the attitudes, opinions and perceptions of respondents about social phenomena around them. The questionnaires were distributed directly by the author to respondents who were met directly. The questionnaire that will be used in this study is a statement regarding the influence of competence and motivation on the Performance of Regional Tax Collector Officers at the Regional Revenue Agency of Kampar Regency.

The results of data processing to determine whether the variables studied are valid or not, Here is the validity test on the Competency variable (X1). The complete results can be seen in the table below:

**Table 2. Competency Validity Test Results**

No	Description	Corrected Item - Total Correlation (r count)	rtable (a=5%)	Validity Results
1	X1.1	0,418	0.2335	Valid
2	X2.2	0,646	0.2335	Valid
3	X1.3	0,497	0.2335	Valid

Source: SPSS Data Processing Version 22 (2024)

From the results of the analysis, the Corrected Item Total Correlation (r count) value was obtained between the item score and the total score. This value was then compared with the r table value, r table was sought at a significance of 0.05 with a 2-sided test and the number of data (n) = 71-2 = 69, then the r table was obtained at 0.2335.

Based on the results of this analysis, the Corrected Item Total Correlation (r count) value for all items was greater than 0.361, so it can be concluded that these items are significantly correlated with the total

score (declared valid) so that it can be concluded that all the instrument items are valid.

The results of data processing to determine whether the variables studied are valid or not, the following is a validity test on the Motivation variable (X2). The complete results can be seen in the table below:

**Table 3. Competency Validity Test Results**

No	Description	Corrected Item - Total Correlation (r count)	rtable (a=5%)	Validity Results
1	X2.1	0.706	0.2335	Valid
2	X2.2	0.706	0.2335	Valid
3	X2.3	0.685	0.2335	Valid

Source: SPSS Data Processing Version 22 (2024)

From the results of the analysis, the Corrected Item Total Correlation (r count) value is obtained between the item score and the total score. This value is then compared with the r table value, searched for a significance of 0.05 with a 2-sided test and the number of data (N) = 71-2 = 69, then the r table is obtained at 0.2335.

Based on the results of this analysis, the Corrected Item Total Correlation (r count) value for all items is greater than 0.2335, so it can be concluded that these items are significantly correlated with the total score (declared valid) so that it can be concluded that all the instrument items are valid.

The results of data processing to determine whether the variables studied are valid or not, the following is a validity test on the Performance variable (Y). The complete results can be seen in the table below:

**Table 4. Competency Validity Test Results**

No	Description	Corrected Item - Total Correlation (r count)	r <sub>table</sub> (α=5%)	Validity Results
1	Y1.1	0.630	0.2335	Valid
2	Y1.2	0.630	0.2335	Valid
3	Y1.3	0.616	0.2335	Valid
4	Y1.4	0.398	0.2335	Valid
5	Y1.5	0.480	0.2335	Valid

Source: SPSS Data Processing Version 22 (2024)

From the results of the analysis, the Corrected Item Total Correlation (r count) value was obtained between the item score and the total score. This value was then compared with the r table value, r table was searched at a significance of 0.05 with a 2-sided test and the number of data (n) = 71-2 = 69, then the r table was obtained at 0.2335.

Based on the results of this analysis, the Corrected Item Total Correlation (r count) value for all items was greater than 0.2335, so it can be concluded that these items are significantly correlated with the total score (declared valid) so that it can be concluded that all the instrument items are valid.

Competence or ability is one of the important elements in supporting employee performance in an organization. Employees who have good abilities can support the achievement of the organization's vision and mission to immediately advance and develop rapidly in order to face increasingly advanced global competition. These basic characteristics show the purpose of determining the level of competence or

competency standards that can determine the level of expected performance and categorize high or below average levels. Therefore, determining the competency threshold is very much needed and of course very important, because it can be used as a basis for consideration for the recruitment, selection, planning, performance evaluation and development of other human resources.

The results of (Heri, 2020) study showed that the influence of competence (X) on employee performance (Y) was 87.4%. The influence of other variables (ε) on employee performance (Y) was 12.6% which was not examined in this study. The researcher suggests that factors that support the increasing influence of competence on employee performance receive serious attention. In addition, it is advisable to always provide further training or education to employees so that the competence possessed by employees also increases in order to achieve more optimal institutional goals.

Motivation plays a role in improving employee performance. If motivation decreases, it will have an impact on performance, so it can prove what is meant by motivation and performance. The less motivation, the more the company's performance will decrease.

According to (Asim, 2013), if the level of motivation increases, and the organization stands at every step, employee performance will increase. The level of motivation is a direct and positive relationship with employee performance, the struggle for motivation increases, and the struggle to achieve its needs will improve employee performance. By providing motivation to employees, it will have a positive effect on the implementation of work. This is supported by (Rizal, 2022).

The results of the study showed that work motivation had a significant positive effect on employee performance. The coefficient of determination in this study

was 84.2%, which means that the variability of employee performance can be explained by work motivation by 84.2%.

Competence is the ability possessed by an individual that has a selling value and is applied from the results of creativity and innovation produced. The definition of competence according to Law No. 13 of 2013 is the work ability of each individual which includes aspects of knowledge, skills and work attitudes in accordance with the standards set. In the world of work, the higher a person's competence, the better the person's performance will be, to obtain the competency value, he is required to carry out self-development both in terms of education and experience, all of which are often referred to as learning.

The results of the study for competence were  $(2.053) > t_{table} (1.994)$ , with a sig.t level of  $0.004 < 0.05$  (significant), then  $H_0$  is rejected and  $H_a$  is accepted, meaning that there is an influence of competence on the performance of employees of the Kampar Regency Regional Revenue Agency. Based on the table above, the calculated t value for motivation is  $(3.450) > t_{table} (1.994)$ , with a sig.t level of  $0.001 < 0.05$  (significant), so  $H_0$  is rejected and  $H_a$  is accepted, meaning that there is an influence of motivation on the performance of collector officers at the Kampar Regency Regional Revenue Agency.

## CONCLUSION

Based on the results of the research and discussion that have been explained previously, several things that can be concluded from this study include the following With a 95% confidence level, there is an influence of competence and motivation on the performance of Collector Officers of the Kampar Regency Regional Revenue Agency. The results of the study for competence are  $(2.053) > t$

table (1.994), with a sig.t level of  $0.004 < 0.05$  (significant), then  $H_0$  is rejected and  $H_a$  is accepted, meaning that there is an influence of competence on the performance of employees of the Kampar Regency Regional Revenue Agency. Based on the table above, the t count value for motivation is  $(3.450) > t_{table} (1.994)$ , with a sig.t level of  $0.001 < 0.05$  (significant), then  $H_0$  is rejected and  $H_a$  is accepted, meaning that there is an influence of Motivation on the performance of Collector Officers of the Kampar Regency Regional Revenue Agency.

Based on the conclusions in this study, there are several suggestions, including, based on the results of this study that competence affects the performance of Collector Officers at the Kampar Regency Regional Revenue Agency, it can be suggested that companies need to provide education and training programs that are in accordance with the needs of the organization so that their ability to work is much better.

Attitude is the lowest score on the Competence variable in this study, so it is suggested that the Kampar Regency Regional Revenue Agency pay attention to the attitude of tax collector officers in carrying out their duties and functions.

Urging to get the lowest score in the Work Motivation variable study, it is suggested that the Kampar Regency Regional Revenue Agency provide productive work encouragement to collector officers so that they are more enthusiastic in working.

Cooperation gets the lowest score in the performance variable study, it is suggested that the Kampar Regency Regional Revenue Agency improve the ability and cooperation of collectors or tax officers so that they can work together again.

In addition, based on the results of the study showing that motivation affects the performance of Collector Officers, it can be suggested that the Kampar Regency

Regional Revenue Agency continue to run an award program for collector officers to further increase motivation, the organization can socialize the award program for the collector officers concerned.

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