

Influence Of Incentives On Work Spirit And Performance Of Village Collectors In Receipt Of Pbb-P2

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Abstract.

The research objective is to analyze the Influence of Incentives on Work Spirit and Performance of Village Collectors in Accepting PBB-P2 in Rokan Hulu Regency. Sources of data are village collector respondents in 16 sub-districts in Rokan Hulu Regency. The sample was set at 48. The data analysis techniques were descriptive analysis, validity and reliability testing, and path analysis using IBM's SPSS 19. The research results show (1) Incentives (X) directly affect work morale (Y1). (2) Incentives (X) directly affect the performance of village collectors (Y2). and (3) directly work enthusiasm (Y1) has a direct effect on the performance of village collectors (Y2) in Rokan Hulu Regency, and indirectly Incentives (X) have a significant effect on Collector Performance (Y2) through Work Spirit (Y1) village collectors in Rokan Hulu Regency.

Keywords: *Incentives, Work Spirit, and Performance of Village Collectors*

I. INTRODUCTION

Regional tax policy is part of the public policy taken by the local government, this is in line with the Law of the Republic of Indonesia Number 28 of 2009 concerning regional levies and regional taxes, the management of PBB-P2 from the central government is transferred to the regional government. Then the local government obtains Regional Original Income (PAD), namely Regional Taxes from Rural and Urban Land and Building Taxes (PBB-P2). PBB-P2 revenue from Rokan Hulu Regency from 2016-2018 has decreased (LAKIP BAPENDA, 2016, 2017 and 2018). In 2016 the realization was achieved by 61.88%, decreasing in 2017 by 0.03% or to 61.6185% and in 2018 also experiencing a decrease compared to 2017, which decreased by 1.17% or to 60.68%. It is suspected that there are many factors that cause the realization of PBB-P2 not to be achieved. In this case the author focuses on not achieving the PBB-P2 target in terms of the performance of village collectors / urban village collectors which have been determined based on the decree of the village head or sub-district head which refers to the Decree of the Regent of Rokan Hulu Number Kpts 970 / BAPENDA / 232/2019 Year 2019 concerning Determination Calculation of PBB-P2 Profit Sharing between Regional Governments to Village and Sub-District Governments for 2019.

This becomes clear the role of tax collectors (village collectors and kelurahan collectors) in the Regional Revenue Agency (BAPENDA) of Rokan Hulu Regency. The task of the PBB-P2 collector is quite heavy due to the various characteristics of taxpayers who differ in their understanding of their obligations to pay PBB. One of the duties of a tax collector is to provide an explanation and understanding to taxpayers so that they are willing to pay PBB on time. According to Johan (2005), morale has an important role in developing and encouraging employees to work according to their responsibilities for a better performance at work. In line with the opinion of Soelehan and Sukartaatmadja (2009), which can affect performance, good morale can improve work performance. According to Johan (2005) the provision of incentives in accordance with their designation has an impact on employee morale, which is in line with Beaudry et al. (2006) that incentives will increase driver work, supported the opinion of Linz et al. (2006) that awards in the form of financial can contribute to increase morale.

This also applies to village collectors and village collectors as tax collection officers in Rokan Hulu Regency. In addition to collectors receiving incentives (awards), they also get bonuses when the PBB-P2 revenue target is achieved, which is emphasized by Djuwanto, et al., (2017) that to improve employee performance is to provide incentives (awards). Agus Prabawa's research (2009) PAD is significantly influenced by the results of regional taxes, regional levies, the results of regionally owned companies and the results of separated regionally owned management, and other legitimate PAD. While research conducted by Djuwanto, et al., (2017) that incentives have an impact on employee performance, is in line with the research results of Rusda Khairati (2013), Hendra Hadiwijaya (2015), Azhari, et al (2017, that incentives have a significant effect on employee performance and Contrary to the results of Rita Lestari's research (2019) that the performance of account representative employees is not influenced by incentives. In addition to incentive factors that can affect the performance of PBB-P2 collectors, work morale can also affect the performance of PBB-P2 collectors. The research results of Karsini, et al., (2016) show that employee performance is influenced by morale, which is supported by the research results of Akhmad, et al., (2014), Handayani (2016 and Billy (2017) that employee performance is influenced by employee morale.

Research Purposes

The aims of the research are:

1. Analyzing the effect of incentives on the morale of PBB collectors
2. Analyzing the effect of incentives on the performance of PBB collectors
3. Analyzing the effect of morale on the performance of PBB collectors
4. Analyzing the effect of incentives through work morale on the performance of PBB collectors

II. LITERATURE REVIEW

Organizing, planning, organizing, coordinating, directing, controlling and supervising that is done in achieving an organizational goal are parts of management. Hasibuan (2014:2) explains that "management regulates the process of utilizing human resources and other resources effectively and efficiently to achieve a certain goal."

Village Collector Performance According to Hasibuan (2014: 77) performance is the result of someone's achievement in carrying out their duties as their responsibilities.

Thus, performance is the willingness of employees to carry out work and complete it according to their obligations in order to achieve work targets. Thus, performance is the work of collectors that can be measured (quality, quantity, time, effectiveness and independence) in the form of achievements in carrying out their duties as responsibilities imposed by the organization. According to Sopiah (2018:352) "five indicators individually, namely, quality, quantity, punctuality, effectiveness and independence.

1. The quality of work is measured by employees' perceptions of the quality of the work produced and the perfection of tasks on the skills and abilities of employees.
2. Quantity, is the amount produced expressed in terms such as the number of units, the number of activity cycles completed.
3. Timeliness, is the level of activity completed at the beginning of the stated time, seen from the point of coordination with the output results and maximizing the time available for other activities.
4. Effectiveness, is the level of use of organizational resources (manpower, money, technology, raw materials) to be maximized with the aim of increasing the results of each unit in the use of resources.
5. Independence, is the level of an employee who will be able to carry out his work functions, work commitment with agencies and employee responsibilities to the organization "

Spirit at work

Morale is a person's willingness to work to produce maximum work results (Hariyanti, 2005:155). Meanwhile Hasibuan (2014: 94) explains the sincerity and desire of a worker to carry out his work well and be disciplined in achieving work performance. So the work spirit in question is the willingness of employees to do work with the willingness and pleasure to work in producing maximum work both in quantity and quality and with discipline.

"Carlaw, Deming, and Friedman (2003:112), morale is as follows:

1. Smiling and laughing reflecting individual happiness at work, feeling calm and comfortable (happy) working and enjoying the tasks they carry out.
2. Have initiative Individuals who have high morale will have the self-will to work without supervision and without orders from superiors.
3. Thinking creatively and broadly, individuals have new ideas in completing tasks.

4. Enjoys the work being done, focuses more on work than showing distractions while doing work.
5. Interest in work because it matches his skills and desires.
6. Take responsibility seriously in doing work.
7. Have the willingness to cooperate with other parties to facilitate or maintain the quality of work.
8. Interact (communicate) with the leader to feel comfortable without any fear and pressure”

Incentive

Incentives are part of a performance-related reward, which is awarded based on performance, not hours worked or seniority. The purpose of providing incentives is to increase morale both individually and in teams. “Incentive programs can be in the form of individual incentives, incentives for the whole company, and allowance programs, (Wibowo (2017:301).” Incentives are a driving force for work activities (Sirait, 2006:200) and incentives are additional rewards from employees who excel in exceeding the standards set (Hasibuan, 2014:118), as well as incentives as a fair tool in providing compensation. Mangkunegara (2017: 89) incentives can be in the form of money to have high motivation to work in order to achieve organizational goals. Incentives are a type of award related to the performance appraisal of Djuwanto, et al (2017). Thus, the incentive in this study, namely the award obtained by village collectors to foster morale in achieving organizational goals, is not permanent.

III. METHODS

This research uses quantitative methods (Sugiono, 2015: 80). The population is village collectors and the sample is set at 48 people. This research uses primary data (Sugiono, 2017: 88), data collection uses the proportional stratified random sampling technique (Sugiono, 2010: 120), and a closed questionnaire with a Likert scale of five alternative answers (Ferdinand, 2006). The data processing technique uses path analysis, using SPSS IBM 19.

IV. RESULT AND DISCUSSION

The Effect of Incentives on the Morale of Land and Building Tax Collectors

The results of the research show that incentives affect the morale of the collectors of PBB-P2 BAPENDA Rokan Hulu Regency, which is supported by the descriptive results of incentives with good categories. Employees feel that the incentives received are in accordance with their work and length of service and are appropriate to support the necessities of life. Incentives are rewards related to performance, the rewards are not based on working hours and seniority. In accordance with what was stated by Wibowo (2017:301) that the incentive program is designed in an effort to increase morale both individually and in teams. Incentives are awards given to employees to foster employee morale in order to achieve organizational goals, are not permanent in

nature. The work spirit of the PBB-P2 BAPENDA collector in Rokan Hulu Regency has increased along with the provision of adequate incentives. This is shown by collectors who feel focused and comfortable at work, and complete work with full responsibility.

Purwanto (2013: 83) says that work morale is that workers are happy to do fun work, which is an employee's emotional reaction to his work with more quantity and better quality results. This is in line with the findings of Budi Harsono (2018) that incentives have a significant positive effect on employee morale. Likewise, the findings of Eliyasofa (2016) show a significant positive effect between incentives on employee morale. However, it does not support the research results of Maria Hangin (2017) that work morale is not influenced by incentives. The Effect of Incentives on the Performance of Land and Building Tax Collectors The results of this research show a significant positive effect of incentives on the performance of PBB-P2 collectors of the Regional BAPENDA of Rokan Hulu Regency. The incentives in this research show that the incentives provided have met the sense of justice, according to the work done and the incentives are adequate to meet the needs of life. According to Gorda (2006:156) the purpose of providing incentives to employees for work that is not the same (above standard), increasing productivity, and increasing income for employees in meeting their needs. Through the provision of incentives according to work results in the hope of increasing employee performance, which in turn collectors are able to carry out work based on agreed targets (set) and prioritize the quality of work results.

Rivai (2011: 309) explains that performance is a person's real behavior that comes from the results of work in accordance with his role and duties. Research on the effect of incentives was also investigated by Azhari., et al. (2017) that incentives have an influence on performance. This research is in line with the findings of Yunan Suroso and Radesa (2016) that employee performance is influenced by incentives. However, this is not the case with the findings of Rita Lestari (2019) which shows that incentives have no effect on the performance of Account Representative employees. The Effect of Work Spirit on the Performance of Land and Building Tax Collectors The results of this research show a significant positive effect of work spirit on the performance of PBB-P2 BAPENDA collectors in Rokan Hulu Regency, in accordance with the prediction of the hypothesis that it is suspected that work spirit affects the performance of land and building tax collectors. This means that empirically good performance will be realized if the collectors have a good work spirit. This means that collectors feel that their current work is in accordance with their expertise, remains enthusiastic about working even without supervision and always completes work with new ideas. good and disciplined in order to achieve maximum work results. The maximum performance of collectors is shown in doing work, always prioritizing the quality of work and being able to carry out work as collectors independently.

"In line with this Sopiah (2018:352) said that the performance indicators are quality, quantity, timeliness, effectiveness, and independence." Furthermore, Donni,

(2018:269) emphasizes that performance is the embodiment of one's competence in the form of achieving work results from carrying out organizational tasks. The results of this research support the research of Karsini, et al. (2016), employee performance is positively and significantly influenced by work spirit. Likewise, the findings of Handayani's research (2016) that the performance of civil servants is influenced by morale. The Effect of Incentives Through Work Spirit on the Performance of Land and Building Tax Collectors The results of the research show a significant effect of incentives through work enthusiasm on the performance of the PBB-P2 village collectors of BAPENDA Rokan Hulu Regency. In accordance with the prediction of the hypothesis, it is suspected that incentives affect the performance of village collectors.

With incentives that are in accordance with the results of work and years of service, as well as sufficient for the necessities of life, land and building tax collectors will be eager to increase their work output. According to Tohardi (2002: 425), morale is important so that work is completed on time, can reduce absenteeism or lazy to work, can reduce the level of losses and feel at home in working in their field of work. The increase in collector performance through morale is possible because employees feel comfortable with their work and work seriously as a responsibility. With the existing spirit, the work targets that have been agreed (set) can be completed with quality results. According to Mangkunegara (2017), a person's performance can be influenced by ability and motivation, namely the ability factor (ability, reality and potential). Employee motivation factors are formed from attitudes in dealing with work situations. Zulkarnain (2008) conducted research on incentives to work morale, the results of which showed the effect of incentives on work morale. Meanwhile, research on employee morale and performance was investigated by Billy Yanis Saputra, et al. (2017) who found that employee performance was influenced by morale.

V. CONCLUSION

The conclusions of the research are as follows:

1. Incentives have a positive effect on morale for PBB-P2 village collectors in Rokan Hulu Regency.
2. Incentives have a positive effect on PBB-P2 village collectors in Rokan Hulu Regency.
3. Work enthusiasm has a positive effect on the performance of PBB-P2 village collectors in Rokan Hulu Regency.
4. The effect of incentives on the performance of PBB-P2 village collectors through morale in Rokan Hulu Regency.

VI. SUGGESTION

From the results obtained from research on incentives to work morale and performance of PBB-P2 village collectors in Rokan Hulu Regency, it is suggested as follows:

1. The PBB-P2 village collectors further improve their performance, this is because they serve as servants to the people of Rokan Hulu Regency.
2. To improve the performance of PBB-P2 village collectors, appropriate incentives are needed for morale.

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