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The Influence of Incentives, Competencies, and Work Facilities on Professionalism With Implications for Employee Performance at the Regional Revenue Office of Tanjung Jabung Barat District

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Abstract: This research aims to analyze the influence of incentives, competencies, and work facilities through professionalism on employee performance at the Regional Revenue Office (Bapenda). The method used in this research is descriptive-verification and quantitative method. Based on the approach, the sample size is determined to be 66 people. This research uses the PLS analysis method. Based on the research results, Incentives (X_1), Competencies (X_2), and Work Facilities (X_3) have a significant simultaneous effect on Professionalism (Y). Furthermore, Incentives (X_1), Competencies (X_2), and Work Facilities (X_3) partially have a significant effect on Professionalism (Y). Incentives (X_1), Competencies (X_2), and Work Facilities (X_3) have a significant simultaneous effect on Employee Performance (Z). Furthermore, Incentives (X_1), Competencies (X_2), and Work Facilities (X_3) partially have a significant effect on Employee Performance (Z). Professionalism (Y) has a significant simultaneous effect on Employee Performance (Z).

Keywords: Incentives, Competence, Work Facilities, Professionalism, Performance.

INTRODUCTION

According to Veithzal & Sagala (2017), human resource management (HRM) is very important because it can help organizations achieve their goals, create employee satisfaction, and foster a good work environment. Human resources are a crucial part of every organization as they are considered the main asset that can create added value and competitive advantage. Furthermore, according to Sedarmayanti (2013), the importance of implementing HRM in an institution or organization lies in the fact that with its implementation, employees can work effectively and efficiently in achieving the goals of the institution or organization. On the other hand, according to Darodjat (2015), with the implementation of HRM in an institution or organization, employees can develop skills, expertise, and knowledge about their responsibilities.

Furthermore, regarding the importance of incentives for employees, according to Hasibuan (2017), incentives can encourage employees to perform even better. Additionally,

according to Mangkunegara (2011), the importance of incentives for employees lies in their ability to increase motivation and job satisfaction. On the other hand, according to Handoko (2017), the significance of providing incentives to employees is that it can improve employees' living standards through receiving payments outside of the basic salary.

Regarding the importance of competence for employees, according to Wibowo (2016), it can enhance the competitiveness among employees, thus optimizing their performance. According to Sedarmayanti (2013), the significance of competence for employees is one of the requirements for career advancement. Similarly, as stated by Thoha (2015), in order to become a leader, employees must meet criteria, one of which is the competence possessed by the employee.

Work facilities are crucial for an institution or organization because they can support employee performance, such as in task completion (Martoyo, 2017). According to Moenir (2014), facilities have a direct relationship with work and contribute to the smoothness of operations. Furthermore, according to Robbins & Judge (2017), work facilities are important for employees as they support performance in meeting employee needs, thereby enhancing overall employee performance.

The Regional Revenue Office plays a significant role in maximizing a region's income. In the effort to increase regional revenue, the Regional Revenue Office must carry out its core duties and functions optimally so that the region's income can grow. Therefore, it is expected that the Regional Revenue Office can increase regional revenue to reduce dependence on financing from the central government. Consequently, the Regional Revenue Office is obliged to obtain regional revenue through taxes as an effort to meet the regional income targets in its implementation. This revenue will then be fully utilized for the welfare of the people through development and improvement of existing public facilities such as repairing damaged roads and other public facilities.

The Regional Revenue Office of Tanjung Jabung Barat District experienced fluctuations during the years 2018-2022, with an average of 63 employees per year. Furthermore, the number of employees in the Regional Revenue Office of Tanjung Jabung Barat District peaked in 2023, reaching a total of 66 employees. The position with the highest number of employees was the executive position, averaging 18 employees annually. This was followed by the analysis position, with an average of 13 employees each year. It would be advisable for the Tanjung Jabung Barat District government to increase the number of employees in the executive and analysis positions to enhance local revenue generation, as the current number of employees in these fields is insufficient for tax collection and analyzing tax potential across the entire region of Tanjung Jabung Barat District.

Drawing from prior research, there are many factors that can influence employee performance, one of which is the elasticity of incentives. According to Dessler (2017), incentives refer to additional income beyond the main salary given to employees who successfully achieve predetermined performance standards. Referring to research conducted by Bahari et al. (2019), incentives have a positive and significant impact on employee performance. Moreover, incentives can also influence professionalism, as revealed in research conducted by Afitri (2017).

Based on the Decision of the Regent of Tanjung Jabung Barat No. 238/Kep.Bup/BAPENDA/2023, it can be observed that the proportion of collection wages received by employees at the Regional Revenue Office of Tanjung Jabung Barat District each year shows significant disparities among the various positions held by employees. Collection wages are calculated based on the realization of local own-source revenue exceeding the target within a one-year period, while collection wages are distributed every quarter. For the position of Head of the Agency, the average proportion of collection wages over the past 5 years is 7%. Then, for the position of Secretary, the average proportion of collection wages is 3.10%. Furthermore, for the Head of Department position, the average proportion of

collection wages is 11%. Next, for the Head of Section position, the average proportion of collection wages is 16.00%. Meanwhile, for staff members, the average proportion of collection wages over the past 5 years is 4.55%. To improve employee performance, the proportion of collection wages should be increased

Other factors that can influence performance are the competencies possessed by employees. Drawing from research conducted by Mardiana et al. (2021) and Lianasari & Ahmadi (2022), they stated that competencies play a crucial role in influencing employee abilities. This result contrasts with the findings of studies conducted by Basori et al. (2017) and Pariesti et al. (2022), who concluded that competencies directly do not have an impact on performance.

The training received by employees at the Regional Revenue Office of Tanjung Jabung Barat District is still inadequate. From 2018 to 2022, only 13 employees received training, which accounts for only 19.7 percent of the total employees in the Regional Revenue Office. The limited number of employees participating in training will have an impact on the suboptimal performance of the employees.

Another crucial aspect that influences employees' abilities in carrying out their core duties and functions is the work facilities. This is emphasized by Jufrizen (2021) and Thomas et al. (2018) in their research, stating that facilities are a critical factor in supporting employees' abilities at work. Comprehensive facilities provided by an organization will facilitate employees in performing their job activities. Adequate facilities that are suitable for use and well-maintained will help facilitate the smooth conduct of activities within an organization. Providing comprehensive facilities is also considered a facilitator for performing tasks. Adequate facilities must be a priority for every organization as they can influence employees' overall abilities (Thomas et al., 2018).

The current work facilities at the Regional Revenue Office consist of 148 necessary items to support employee performance, but only 106 units are available, leaving a shortfall of 42 units. The most needed item is desks, with a total of 66 units required, but there is a shortage of 11 units. As for the item with the highest shortage, it is printers. Out of the required 28 units, only 12 units are available, resulting in a shortage of 15 units. These items should be provided according to the existing needs to avoid hindering workflow. Furthermore, based on research conducted by Richard et al. (2018), professionalism significantly influences employee performance. Similarly, research by Tanjung et al. (2021) states that professionalism significantly affects employee performance.

Out of the 66 employees at the Regional Revenue Office (BAPENDA) of Tanjung Jabung Barat District, very few possess the necessary skills or expertise required, such as planning, accounting, auditing, and information technology. In 2022, there was a need for 34 individuals with these skills, but only 18 were available. There are still 16 individuals needed to meet the requirements for expertise in planning, accounting, auditing, and information technology. This indicates that the professionalism of employees working at the Regional Revenue Office of Tanjung Jabung Barat District is still low.

The achievement of local tax realization by the Regional Revenue Office in Tanjung Jabung Barat from 2018 to 2022 has not been optimal. There are several tax objects that did not reach their targets. In 2022, there were entertainment tax, advertisement tax, ground water tax, swiftlet nest tax, non-metallic mineral and rock tax, rural and urban land and building tax, and Land and Building Acquisition Rights Transfer Fee (BPHTB). Out of 11 tax objects, only 4 tax objects reached their targets. If we look at each tax object, there are fluctuations and some show a continuous increase in taxpayers.

Based on what has been outlined in the research framework above, the author is compelled to elevate this note into a research study titled **"The Influence of Incentives, Competencies, and Work Facilities on Professionalism with Implications for Employee Performance at the Regional Revenue Office of Tanjung Jabung Barat District"**.

METHOD

The procedure used in this research is a descriptive-verification and quantitative method. According to Sugiyono (2016), descriptive-verification method describes research procedures through evidence to test assumptions from descriptive research results using statistical calculations, thereby obtaining evidence that proves whether the assumptions are rejected or accepted. The analysis tool used is Path analysis or path analysis.

RESULTS AND DISCUSSION

Structural Path Analysis I

To determine the path coefficients of incentives, competencies, and work facilities on professionalism, please refer to the following table:

Table 1 Results of Path Coefficients for Incentive, Competency and Work Facilities Variables on Professionalism

Model	Standardized Coefficients t	Sig.
1 (Constant)	1,353	,181
X1	,497	,000
X2	,360	,000
X3	,153	,027

Source: Processed Data, 2023

Table 1 shows that the path coefficient values for incentives are 0.497, for competencies it is 0.360, and for work facilities it is 0.153.

Table 2 Results of the Determinant Coefficient of Incentive Variables, Competence and Work Facilities on Professionalism

Model	R	R Square	Adjusted R Square
1	,957a	,916	,912

Source: Processed Data, 2023

Table 2 shows an Rsquare value of 0.916. To determine the error of determination value, it is calculated as $\sqrt{1 - 0,916}$, resulting in an error of determination value of 0.290.

Table 3 Recapitulation of the Influence of Incentives, Competence and Work Facilities on Professionalism

No	Variable	Direct	Indirect (X1)	(X2)	(X3)	Sub-Total Total
1	Incentive (X1)	24,7%	-	15,5%	5,6%	45,9%
2	Competence (X2)	13,0%	15,5%	-	4,6%	33,1%
3	Work Facilities (X3)	2,3%	5,6%	4,6%	-	12,6%
	Influence X1, X2, X3					91,6%
	Influence of Other Variables					8,4%
	Coefficients of Other Variables $\sqrt{1 - 0,916}$					0,290

Source: Processed Data, 2023

Structural Path Analysis II

To analyze the path coefficients of incentives, competencies, and work facilities on professionalism, please refer to the following table:

Table 4 Results of Path Coefficients for Incentive Variables, Competence and Work Facilities on Performance

Model	Standardized Coefficients t	Sig.
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		Beta		
1	(Constant)		-7,973	,000
	X1	,745	13,331	,000
	X2	,165	2,393	,020
	X3	,106	2,077	,042

Source: Processed Data, 2023

Table 4 shows that the path coefficient values for incentives are 0.497, for competencies it is 0.360, and for work facilities it is 0.153.

Table 5 Results of the Determinant Coefficient of Incentive Variables, Competence and Work Facilities on Performance

Model	R	R Square	Adjusted R Square
1	,976a	,953	,950

Source: Processed Data, 2023

Table 5 shows an Rsquare value of 0.953. To determine the error of determination value, it is calculated as $\sqrt{1 - 0,953}$, resulting in an error of determination value of 0.217.

Table 6 Recapitulation of the Influence of Incentives, Competence and Work Facilities on Professionalism

No	Variable	Direct	Indirect			Sub-Total Total
			(X1)	(X2)	(X3)	
1	Incentive (X1)	55,5%	-	10,7%	5,8%	72,0%
2	Competence (X2)	2,7%	10,7%	-	1,5%	14,9%
3	Work Facilities (X3)	1,1%	5,8%	1,5%	-	8,4%
Influence X1, X2, X3						95,3%
Influence of Other Variables						4,7%
Coefficients of Other Variables $\sqrt{1 - 0,953}$						0,216

Source: Processed Data, 2023

Sub-Structure Path Analysis III

After performing calculations from sub-form II, the next step is to analyze sub-form III in the route analysis coefficient. The acquisition of figures in this sub-form III analysis is derived from the calculation results, which can be observed in the following chart:

Table 7 Results of the Path Coefficient of the Professionalism Variable on Employee Performance

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	-9,232	1,375		-6,716	,000
	Y	1,074	,046	,946	23,369	,000

Source: Processed Data, 2023

Table 7 shows that the path coefficient value for professionalism is 0.946. Furthermore, to determine the error of determination value, please refer to the following table:

Table 8 Results of the Determination Coefficient of Professionalism Variables on Employee Performance

Model Summaryb					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	
1	,946a	,895	,893	2,37715	

Source: Processed Data, 2023

Table 8 shows the R Square value of 0.893. In order to recognize the determination error value is $\sqrt{(1 - 0.893)}$, so the determination error value is 0.327.

Based on the calculation of the path coefficient, the following table was created:

Table 9 Recapitulation of the Direct Effect of Professionalism on Performance

Variable	Direct	Sub-Total	Total
Profesionalitas	89,5%	89,5%	89,5%
Influence of Y, Z			89,5%
Influence of Other Variables			10,5%
Coefficients of Other Variables $\sqrt{1 - 0,895}$			0,324

Source: Processed Data, 2023

From the conducted testing results, it is evidenced that the elasticity of professionalism has a significant and positive impact of 89.5% on employee performance at Bapenda, while 10.5% is influenced by other variables beyond professionalism

Sub-Structure Path Analysis IV

To address the fifth objective, it relies on acquiring data for each sub-form of route coefficient as outlined and presented, both directly and indirectly. The overall effects of each independent variable, such as Incentives (X_1), Competence (X_2), Work Facilities (X_3) through Professionalism (Y) on the dependent variable Employee Performance (Z), when the sub-structure IV is consolidated into a complete unit of path analysis used in this research, can be observed in the subsequent illustration:

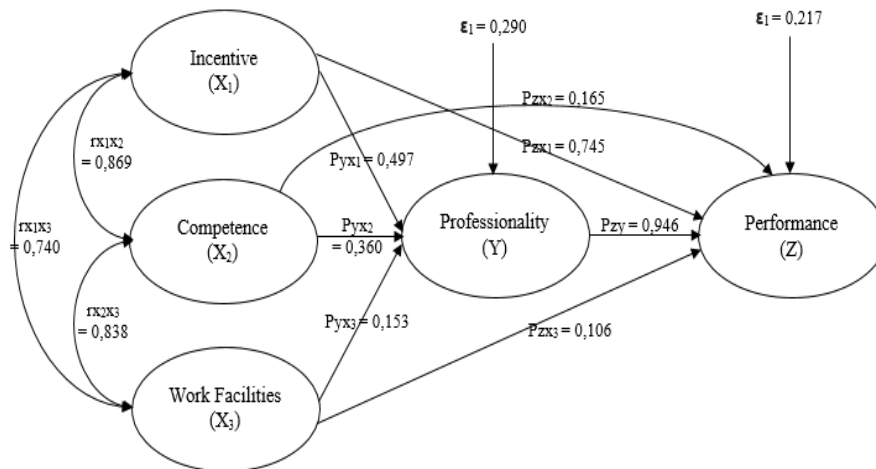


Figure 1. Results of Structural Path Analysis IV

From the calculations above, it can be concluded that the influence of Incentives on performance through Professionalism is 35%. The influence of Incentives on performance through Competence and Professionalism is 22%, while the influence of Incentives on performance through Work Facilities and Professionalism is 8%. The total is 65%, which explains that Incentives through Professionalism contribute 65% to employee performance.

Based on the calculation process conducted, it can be concluded that the influence of Competence on Performance through Professionalism is 5.6%. The influence of Competence on Performance through Incentives and Professionalism is 6.7%, while the influence of Competence on Performance through Work Facilities and Professionalism is 1.8%, totaling 14.1%. This value explains that Competence through Professionalism contributes 14.1% to employee performance.

Furthermore, based on the calculation process conducted, it can also be concluded that the influence of Work Facilities on Performance through Professionalism is 1.5%. The influence of Work Facilities on Performance through Incentives and Professionalism is 3.7%, while the influence of Work Facilities on Performance through Competence and Professionalism is 3%, totaling 8.2%. This value explains that Work Facilities through Professionalism contribute 8.2% to employee performance.

Discussion

Overview of Incentives, Competencies, Professionalism and Performance of Employees at the Regional Revenue Agency of West Tanjung Jabung Regency

The Incentive variable category is included in "High" with a total score for the Incentive variable (X_1) of 1,906 with a scale range of 1,572 – 1,941. In this way, incentives can create professionalism and improve employee performance at Bapenda. These results show that incentives at BAPENDA can meet employee expectations. The incentive for employees is additional income outside of salary. The greater the incentives obtained, the more employees will increase their professionalism and ultimately improve the employee's performance.

The Competency variable category is included in the "Very High" category with an average Competency variable (X_2) of 4,123 with a scale range of 3,880 - 4,620, this shows that competence can comfortably increase the Professionalism and Performance of Employees at Bapenda. This is proven by employees having technical knowledge according to their field of work, technical competence is very necessary to support employee performance, having work experience that is relevant to their current job and employees are able to complete the tasks given to them.

The Work Facilities variable category is included in the "Very Complete" category with an average Work Facilities (X_3) variable of 3,896 with a scale range of 3,603 - 4,290, this shows that the available Work Facilities have met employee needs so that they can increase the Professionalism and Performance of Employees at BAPENDA.

The Professionalism variable category is included in the "Very Good" category with an average Professionalism variable (Y) of 2,832 and a scale range of 2,772 – 3,300. Thus, with excellent professionalism, in the end it will be possible to improve the performance of employees at Bapenda.

The employee performance variable category is included in the "High" category with an average Employee Performance variable (Z) of 4,263 with a scale range of 4,263 – 5,265. This is proven by employees being able to complete work in accordance with the targets in the performance agreement, employees being able to complete work exceeding the targets that have been set, employees being able to work faster when needed, employees being able to complete their work very well in accordance with regulations. applicable laws and employees are always careful in carrying out the work assigned.

The Influence of Incentives, Competence and Work Facilities Directly and Indirectly on the Professionalism of Employees at Bapenda.

The research findings indicate that incentives (X_1) for employees at Bapenda have a positive and significant effect on professionalism (Y). The direct influence of incentives (X_1) on professionalism (Y) is 24.7%, while the indirect effects through competence (X_2) and workplace facilities (X_3) are 15.5% and 5.6%, respectively, resulting in a total effect of 45.9%. These results support the findings of research conducted by Safitri et al. (2022), which suggest that professionalism improves when incentives are tailored to employees' needs, with a significance value of 0.000

The research also shows that employee competence (X_2) at Bapenda has a positive and significant impact on professionalism (Y). The direct influence of competence (X_2) on

professionalism (Y) is 13%, while the indirect effects through incentives (X_1) and workplace facilities (X_3) are 15.5% and 4.6%, respectively, resulting in a total effect of 33.1%. These findings reinforce the research conducted by Siringoringo et al. (2022), which suggests that the higher the competence an individual possesses, the more professional they become, with a significance value of 0.000.

The research findings also indicate that workplace facilities (X_3) for employees at Bapenda have a positive and significant impact on professionalism (Y). The direct influence of workplace facilities (X_3) on professionalism (Y) is 2.3%, while the indirect effects through incentives (X_1) and competence (X_2) are 5.6% and 4.6%, respectively, resulting in a total effect of 12.6%. These findings align with the research by Moenir (2014), which suggests that facilities encompass all forms of equipment and tools, as well as services that serve as aids to employees in carrying out their professional duties. The more comprehensive the workplace facilities needed by employees, the more skilled they become in their respective fields. This indicates that workplace facilities have an impact on an individual's professionalism, with a significance value of 0.000.

The Influence of Incentives, Competencies and Work Facilities Directly and Indirectly on Employee Performance at Bapenda

The research results indicate that incentives (X_1) influence employee performance (Z) at Bapenda. The direct influence of incentives (X_1) on Employee Performance (Z) is 55.5%, while the indirect effects through Competence (X_2) and Workplace Facilities (X_3) are 10.7% and 5.8%, respectively, resulting in a total effect of 72%. These research findings are also supported by Wibowo (2016), who states that incentives are related to employee performance because every worker who has given their best performance expects rewards in addition to salary or wages in the form of incentives for the achievements they have contributed to the organization, with a significance value of 0.000.

The research results further demonstrate that Competence (X_2) influences Employee Performance (Z) at Bapenda. The direct impact of Competence (X_2) on Employee Performance (Z) is 2.7%, while the indirect effects through Incentives (X_1) and Workplace Facilities (X_3) are 10.7% and 1.5%, respectively, resulting in a total effect of 14.9%. These findings align with and strengthen previous research conducted by Mardiana et al. (2021) and Lianasari & Ahmadi (2022), which assert that competence significantly affects employee performance, with a significance value of 0.000. Consequently, it can be concluded that high competence leads to the creation of good performance as well.

The research findings reveal that Workplace Facilities (X_3) have an impact on Employee Performance (Z) at Bapenda. The direct influence of Workplace Facilities (X_3) on Employee Performance (Z) is 1.1%, while the indirect effects through Incentives (X_1) and Competence (X_2) are 5.8% and 1.5%, respectively, resulting in a total effect of 8.4%. These findings align with and strengthen previous research conducted by Jufrizen (2021), which asserts that facilities significantly affect employee performance, with a significance value of 0.016. Similarly, research by Thomas et al. (2018) indicates that facilities are correlated with employee performance, with a correlation value of 0.837.

The Influence of Professionalism on Employee Performance at Bapenda

The research results indicate that Professionalism (Y) significantly influences Employee Performance (Z) at Bapenda. The magnitude of Professionalism's (Y) influence on employee performance is positively and significantly impactful by 89.5% at Bapenda. The analysis results above reinforce the research presented by Richard et al. (2018) that professionalism significantly affects employee performance, with a significance value of 0.025. Testing the assumption has convincingly shown that Professionalism positively

influences employees' abilities. Consequently, it can be concluded that having good professionalism will result in excellent capabilities as well.

The Influence of Incentives, Competence, and Workplace Facilities Through Professionalism on Employee Performance at Bapenda

The research findings indicate that Incentives (X_1) have an impact on employee performance (Z) at Bapenda through professionalism. The influence of incentives on performance through professionalism is 65%. These research findings are also supported by Wibowo (2016), who states that incentives are linked to employee capabilities because every profession that has demonstrated its best capabilities naturally expects rewards in terms of income or bonuses in the form of incentives for the results they have provided to the organization.

The research further shows that Competence (X_2) influences Employee Performance (Z) through professionalism at Bapenda. The impact of competence on performance through professionalism is 14.1%. These research findings align with and reinforce the results of studies conducted by Mardiana et al. (2021) and Lianasari & Ahmadi (2022), which indicate that competence significantly affects employee performance. Therefore, it can be concluded that high competence leads to the creation of good performance as well

The research findings also reveal that Workplace Facilities (X_3) influence Employee Performance (Z) at Bapenda through professionalism. The impact of Workplace Facilities on performance through professionalism is 8.2%. These research findings align with and reinforce the results of studies conducted by Jufrizen (2021) and Thomas et al. (2018), which indicate that facilities significantly affect employee performance. Therefore, it can be concluded that having comprehensive workplace facilities will enhance employee performance.

CONCLUSION

As for the description and research results, it can be concluded that:

1. Based on the discussion above, the overview of incentives, competence, professionalism, and employee performance at Bapenda is as follows:
 - a. Incentives at Bapenda The incentives possessed by employees at Bapenda are categorized as "High"
 - b. Competence at Bapenda indicates that the competence present at Bapenda falls into the category of "Very High".
 - c. Workplace Facilities at Bapenda indicate that the facilities available at Bapenda fall into the category of "Very Comprehensive"
 - d. Professionalism at Bapenda shows that the professionalism of employees in their work at Bapenda falls into the category of "Very Good".
 - e. Employee performance at Bapenda indicates that employee performance at Bapenda falls into the category of "High".
2. Incentives (X_1), Competence (X_2), and Workplace Facilities (X_3) significantly influence Professionalism (Y) simultaneously. Furthermore, Incentives (X_1), Competence (X_2), and Workplace Facilities (X_3) partially significantly affect Professionalism (Y).
3. Incentives (X_1), Competence (X_2), and Workplace Facilities (X_3) have a significant simultaneous influence on Employee Performance (Z). Furthermore, Incentives (X_1), Competence (X_2), and Workplace Facilities (X_3) individually have a significant impact on Employee Performance (Z).
4. Professionalism (Y) significantly influences Employee Performance (Z) simultaneously.
5. The direct influence of Incentives, competence, and workplace facilities collectively through Professionalism on performance is 42.2%, while the indirect impact is 19%, resulting in a total impact of 61.2%. This figure indicates that the combined influence of

incentives, competence, and workplace facilities through Professionalism contributes to the performance of Bapenda employees by 61.2% in the year 2023.

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