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# Modernizing for performance: Do leadership, service quality, and remuneration drive employee performance in Indonesia's tax administration?

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## ABSTRACT

This study tests whether leadership (X1), service quality (X2), and remuneration (X3) are associated with employee performance (Y) in a modernized public-sector setting. Using a quantitative explanatory design, we surveyed all 103 employees of KPP Madya Jakarta Barat (Section Heads, Functional Tax Auditors, Account Representatives, and Operational Staff). Constructs were measured via structured questionnaires; item–total (corrected) validity and Hoyt reliability confirmed sound measurement (α Leadership = 0.89; Service Quality = 0.925; Remuneration = 0.876; Performance = 0.928). Assumption checks included normality (CR skew/kurtosis within ±2.58), residual autocorrelation (Durbin–Watson in the no-autocorrelation band), and visual inspection for heteroskedasticity (scatterplots). Pearson correlations and simple regressions indicated that Service Quality → Performance ($\beta = 0.429$; $R^2 = 0.184$; $p < 0.001$) and Remuneration → Performance ($\beta = 0.501$; $R^2 \approx 0.251$; $p < 0.001$) are positive and statistically significant, while Leadership → Performance is not ($\beta = 0.083$; $R^2 = 0.007$; $p = 0.405$). Results align with the human-capital and performance-management view that better service systems and incentive architectures lift frontline outcomes, whereas instruction-heavy, paternalistic leadership—common in legacy bureaucracies—may not translate into measurable performance unless it also reallocates decision rights and empowers initiative. Managerial implications include codifying decision rights, strengthening technology/assurance/security cues in service delivery, and making recognition and promotion criteria transparently contingent on service outcomes. Limitations include single-office scope, self-report measures, and potential ceiling effects; future work should test simultaneous/mediated models across offices and link perceptions to behavioral performance traces.

**Keywords:** employee performance; service quality; remuneration; leadership; public-sector reform

## 1. INTRODUCTION

Human resources (HR) are framed as Indonesia's foundational development capital: without sustained quality improvements, headcount alone becomes a drag on national progress. The HR problem is deliberately split into quantity (how many workers) and quality (physical capacity, cognitive skill, and mental readiness). That distinction echoes classic human-capital arguments: growth depends on investing in people, not just counting them (Schultz, 1961; Becker, 1962). The implication is blunt: Indonesia's development agenda will stall unless state institutions improve the capabilities and behaviors of the people who run them.

Against that backdrop, the Directorate General of Taxes (Direktorat Jenderal Pajak or DJP) within the Ministry of Finance positions itself as a reform exemplar. DJP has been pushing a modern tax administration to raise organizational and individual competence—aligned to a vision of operating a modern, effective, and efficient system that earns public trust through integrity and professionalism, and a mission focused on mobilizing tax revenue to secure budget independence through an effective and efficient administration (Direktorat Jenderal Pajak, n.d.). Bureaucratic reform is the vehicle: the Ministry's reform program aims to improve performance management, sharpen accountability, and raise service quality, consistent with global shifts away from rule-bound bureaucracy to performance-oriented management in the public sector (Dunleavy et al., 2006; Van Dooren et al., 2015).

The logic chain is straightforward. First, policy success depends on managerial capability—central and local governments can only implement policy efficiently if the bureaucracy itself is managed for performance. Second, "performance" has become a universal metric in Indonesian public administration: individual, unit, agency, and whole-of-government performance are meant to be tracked and judged, with managerial instruments (targets, monitoring, incentives) designed to drive outcomes (Van Dooren et al., 2015). Third, to compete globally, Indonesia's public institutions have to evolve from reactive, compliance-only units into proactive, strategy-driven organizations that can anticipate change and execute sustained improvements in service and outcomes. That means aligning vision/mission to hard operational choices, resourcing, and behavioral change—not slogans.

DJP's own revenue context underlines the stakes. Your narrative highlights a concrete moment: the 2010 Draft State Budget (RAPBN) set an ambitious target for domestic tax revenue—higher than the 2009 State Budget (APBN)—which necessarily cascaded into targets for each tax office (Kementerian Keuangan, 2009, 2010). You then focus on one organizational node: the West Jakarta Medium Tax Office (Kantor Pelayanan Pajak—KPP Madya Jakarta Barat), established under the vertical-organization reform mandated by the Minister of Finance Regulation No. 132/PMK.01/2006 on the Organization and Work Procedures of DJP's Vertical Units (Kementerian Keuangan, 2006). At this office, year-on-year tax receipts reportedly increased from IDR 6.5 trillion (2009) to IDR 7.5 trillion (2010), suggesting the modernization program coincided with a positive revenue trajectory. The point is not that revenue rose automatically because of modernization, but that modernization created enabling conditions—clearer structures, upgraded processes, and professional roles like Account Representatives (ARs)—that could lift performance **if** execution is disciplined.

Still, you are candid about gaps. A large stock of registered taxpayers remained non-compliant in filing and payment—meaning revenue growth is fragile if frontline supervision and service fail to convert registration into regular, voluntary compliance. That brings the analysis down to the level of the AR: the role tasked with monitoring taxpayer compliance and providing hands-on guidance. AR effectiveness lives or dies on management clarity (targets, analytics, case selection), service quality (responsiveness, empathy, assurance), and the credibility of enforcement follow-through. In other words, ARs are the crucible where "modern administration" meets citizen experience—exactly where trust is built or squandered. Service-quality doctrine is relevant here: once baseline reliability is reached, perceived benevolence, responsiveness, and assurance often drive satisfaction and repeat compliance more than "hard" process attributes alone.

You also surface a larger political-administrative problem: public service quality has long fueled distrust—slow, uncertain, complicated, sometimes arrogant service, and persistent allegations of corruption, collusion, and nepotism (KKN). Indonesia's legal-ethical platform (e.g., Law No. 28/1999 on clean governance) sets the expectation of "clean and good governance," but norms on paper don't auto-translate into daily practice (Republik Indonesia, 1999). Your text treats remuneration—introduced as part of the bureaucratic reform package—as an explicit lever to change behavior. The design logic is simple and defensible: if the state expects higher integrity and productivity, it must pay competitively and transparently so frontline civil servants are not placed in a perverse equilibrium where illicit rents compete with legitimate earnings. Remuneration by itself is not a silver bullet, but without it, reform credibility collapses.

The cultural dimension matters too. You describe a leadership style at KPP Madya Jakarta Barat that, despite improvements (two-way communication, supportive behaviors, willingness to hear staff), remains instruction-heavy and paternalistic. Decisions ultimately sit with the leader; staff tend to wait for orders; creativity and initiative are dampened; and a legacy of closed management persists. That is a realistic diagnosis in many bureaucracy settings where risk-averse norms, fear of blame, and tight hierarchies can suffocate initiative—precisely the opposite of what performance-oriented systems attempt to cultivate. Leadership behavior is the bottleneck: if managers signal "do only what I say," the safest response for staff is to minimize initiative, avoid ownership, and "manage up," even when that erodes service and compliance outcomes. Changing this requires structural and behavioral moves: clarify decision rights, protect responsible risk-taking, tie rewards to problem-solving and stakeholder outcomes, and visibly model openness from the top.

Bringing the strands together, the introduction sets up a focused problem statement: (1) Macro imperative: Indonesia's development demands HR quality, not just quantity (Schultz, 1961; Becker, 1962); (2) Institutional vehicle: DJP's modernization and performance-oriented management aim to convert that HR imperative into tangible outcomes—higher voluntary compliance and revenue (Direktorat Jenderal Pajak, n.d.; Kementerian Keuangan; 2009; 2010; Van Dooren et al., 2015); (3) Operational hinge: Frontline service and compliance oversight—exemplified by ARs at KPP Madya Jakarta Barat—are where reform either pays off or stalls; (4) Persistent frictions: Service-quality deficits and low trust, cultural-leadership paternalism, and an incomplete shift from rule-following to performance-solving; (5) Policy lever: Remuneration and modern governance norms are meant to align incentives with integrity and productivity, but require complementary leadership and process reforms to bite (Republik Indonesia, 1999).

From that foundation, the implied research gap is clear. We know the *intent* of reform (modernize administration, professionalize roles, strengthen service quality, improve performance). But we need sharper evidence—within a specific organizational setting—on **how** leadership style, remuneration, and service orientation jointly influence employee performance and taxpayer compliance outcomes. In short: are the modern structures and pay reforms sufficient on their own, or do leadership behaviors and service-quality practices determine whether compliance targets and trust actually move? A study at KPP Madya Jakarta Barat is well-placed to answer that because you have concrete revenue baselines, a defined reform timeline, a measurable service/compliance function (ARs), and observable leadership patterns.

To be blunt: issuing regulations and paying better salaries won't deliver the promised revenue unless middle managers stop smothering initiative and frontline units are empowered—and held accountable—to solve taxpayer problems fast and fairly. That's the bridge your study should build: show which managerial and service behaviors move the needle on compliance at the office level, so reform ceases to be a slogan and becomes a replicable operating system.

## 2. METHOD

### 2.1 Research Design and Setting

This study employs a quantitative explanatory design to examine how leadership (X1), service quality (X2), and remuneration (X3) influence employee performance (Y) within a modernized public-sector tax organization. The research was conducted at Kantor Pelayanan Pajak (KPP) Madya Jakarta Barat, located at Jl. M. I. Ridwan Rais No. 5A–7, Jakarta Pusat. Fieldwork was planned for two months.

### 2.2 Population, Unit of Analysis, and Sampling

The unit of analysis is the individual employee at KPP Madya Jakarta Barat. The accessible population comprises 103 staff members, including Section Heads, Functional Tax Auditors, Account Representatives (ARs), and Operational Staff. Given the manageable frame size, a census approach (questionnaires distributed to the full population of 103 employees) was pursued to maximize statistical power and avoid sampling bias.

### 2.3 Variables and Operational Definitions

Four constructs are analyzed: (1) Leadership (X1): perceived leader behavior regarding direction, support, communication, and decision-making within the office; (2) Service Quality (X2): perceived reliability, responsiveness, clarity, and helpfulness of internal processes that enable public service delivery; (3) Remuneration (X3): perceived fairness, adequacy, and motivational effect of compensation aligned with bureaucratic reform; (4) Employee Performance (Y): individual task results and behaviors aligned with targets, timeliness, quality, and accountability.

All constructs were measured using a structured questionnaire administered to all employees. Item formats follow the office's established survey practice; responses were recorded on ordered categories suitable for parametric analysis after validation.

### 2.4 Instrument Validation and Reliability

Content adequacy was ensured through alignment with organizational roles and reform objectives. Construct validity was assessed using internal (item–total) validity, correlating each item score with its total scale score via Pearson product–moment coefficients. To mitigate inflation due to the shared total, part–whole corrected correlations were computed; items with weak or non-significant corrected correlations were flagged for revision or removal.

Reliability (internal consistency) was estimated using the Hoyt variance-analysis method (appropriate for dichotomous and polytomous items). The reliability coefficient $r_{tt}$was derived from the mean squares of items and subjects. Scales achieving acceptable internal consistency were retained for hypothesis testing.

### 2.5 Data Collection and Processing

Questionnaires were distributed in person during work hours with coordination from unit heads to encourage completion. Returned instruments were screened, coded, and entered for analysis. Primary data tabulation produced respondent profiles and item summaries. All analyses were conducted in SPSS v17.0.

### 2.6 Statistical Analysis

Analyses proceeded in four steps. First, descriptive Statistics: frequency distributions, central tendency, and dispersion to profile respondents and summarize each construct. Second, assumption Testing (classical linear model): (1) Normality: for each variable, skewness and kurtosis critical ratios (CR) were computed. Distributions with CR between −2.58 and +2.58 were deemed normal at the 1% significance criterion. Where violations were detected, outlier inspection was conducted and, if necessary, corrective actions considered; (2) Autocorrelation: the Durbin–Watson (DW) statistic from the regression residuals was inspected against standard bands; values in 1.55–2.46 were interpreted as no autocorrelation; (3) Heteroskedasticity: residuals vs. fitted scatterplots were visually inspected. Absence of systematic patterns (e.g., funnels/waves) indicated homoskedastic errors.

Third, bivariate Association: Pearson correlations quantified pairwise relationships among X1, X2, X3, and Y, providing effect direction and preliminary magnitude. Fourth, hypothesis Testing: multiple linear regression estimated the joint and partial effects of leadership, service quality, and remuneration on employee performance:

$$\hat{Y} = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Model evaluation included $R^2$ /adjusted $R^2$ (explained variance), F-test (overall model significance), and t-tests (individual coefficients). Standardized coefficients (β) aided effect-size comparison across predictors. Diagnostics from Step 2 were revisited if anomalies emerged.

### 2.7 Decision Criteria and Reporting

Item validity decisions were based on the sign and significance of corrected item–total correlations. Reliability decisions referenced the magnitude of $r_{tt}$. For inferential tests, two-tailed α = 0.05 was the primary criterion unless otherwise noted (e.g., normality CR at 1%). Results are reported with estimates, confidence, and decision rules (retain/reject hypotheses), accompanied by interpretive statements linking findings to the reform context (leadership patterns, service emphasis, and remuneration policy).

## 3. RESULT AND DISCUSSION

### 3.1 Result

#### 3.1.1 Respondent Profile

The study surveyed 103 employees of KPP Madya Jakarta Barat, spanning nine functional units under the modernized vertical structure mandated by PMK 132/PMK.01/2006 (Subsection General Affairs; Data Processing & Information; Service; Collection; Audit; and four Supervision & Consultation sections). The office serves large corporate taxpayers in West Jakarta and applies DJP's vision—modern, effective, efficient, and trusted tax administration—and mission—mobilizing tax revenue to enable APBN financing.

Demographically, 78.64% of respondents were male (81 of 103). Educational attainment skewed high: 68.54% held S1/DIV, 23.30% DIII, and 15.53% S2; only 6.80% reported SMA as terminal education. Role composition reflected a modern KPP's frontline demands: Pelaksana 33.98%, Account Representative (AR) 30.10%, Fungsional 27.18%, Kepala Seksi 8.74%.

#### 3.1.2 Measurement Quality

Validity. Item–total (corrected) correlations exceeded the 0.3061 critical value (df=28, α=0.05) for Leadership (X1), Service Quality (X2), and Remuneration (X3); for Performance (Y), several weak items (e.g., Q77) were dropped and re-tested; the retained set met the threshold.

For the reability, cronbach's alpha was strong across constructs: Leadership α=0.89, Service Quality α=0.925, Remuneration α=0.876, Performance α=0.928, comfortably above the 0.70 rule-of-thumb cited in the instrument guidelines.

#### 3.1.3 Descriptive Distribution of Key Constructs

Leadership (X1). Responses clustered at the positive end: the combined Agree/S. Agree share exceeded 78%. Items most strongly endorsed were dialogic goal setting (X1-10, 94.2% agree/s. agree), providing suggestions/expectations (X1-9, 88.3%), and advisory support (X1-11, 84.5%). Lower-scoring perceptions concerned work–life/spiritual balance (X1-5, 39.8% ≤ "Cukup") and "life as mission" (X1-2, 32% ≤ "Cukup").

For Service Quality (X2), Perceptions were very favorable: Agree/S. Agree ≈ 90.41% on average. The highest endorsement was polite service (X2-30, 97.1%). Areas with relatively more caution (≤"Cukup" bundle 16.5%) were technology support (X2-14), assurance/credibility (X2-27), and security (X2-28).

Remuneration (X3). Overall Agree/S. Agree ≈ 83.56%; the meaningfulness of work vis-à-vis organizational values (X3-50) drew the highest positive share (91.3%). The soft spot was supervisor behavior alignment with expectations (X3-38), with 28.2% respondents scoring it ≤"Cukup."

Performance (Y). Responses were strongly positive: Agree/S. Agree ≈ 93.75% across items. The single comparatively weaker area was performing well under pressure (Y-63), which drew 18.4% ≤"Cukup."

### 3.1.4 Correlations

Bivariate Pearson correlations with Performance (Y) were: Leadership (X1): $r=0.083$, $p=0.405$ (ns); Service Quality (X2): $r=0.429$, $p<0.001$; Remuneration (X3): $r=0.501$, $p<0.001$. Among predictors, X2–X3 correlated strongly ($r=0.576$, $p<0.001$), while X1–X2 ($r=0.040$, $p=0.689$) and X1–X3 ($r=0.027$, $p=0.790$) were negligible and non-significant.

### 3.1.5 Simple Regressions (per predictor)

All regressions used Y as the dependent variable and $\alpha=0.05$.

First, Leadership → Performance. $\hat{Y}= 3.615 + 0.069X_1$ $\beta=0.083$, $t=0.835$, $p=0.405$; $R=0.083$, $R^2=0.007$. Conclusion: not significant; leadership explains 0.7% of variance.

Second, Service Quality → Performance. $\hat{Y} = 2.678 + 0.299X_2$; $\beta=0.429$, $t=4.775$, $p<0.001$; $R=0.429$, $R^2=0.184$. Conclusion: significant, positive; service quality explains 18.4% of variance.

Third is Remuneration → Performance. $\hat{Y} = 2.748 + 0.2919X_3$; $\beta=0.501$, $t=5.825$, $p<0.001$; $R=0.501$, $R^2\approx0.251$ (from $r^2$). Conclusion: significant, positive; remuneration explains ≈25.1% of variance.

Taken together, these results indicate that service quality and remuneration have clear, positive associations with individual performance, whereas leadership—as perceived and measured here—does not show a statistically reliable effect on performance in this office during the study period.

## 3.2 Discussion

### 3.2.1 How the Findings Fit the Reform Narrative

The introduction framed Indonesia's development challenge as a human-capital problem: without quality, quantity becomes a liability (Schultz, 1961; Becker, 1962). For DJP, modernization is the instrument to translate that imperative into credible service and measurable performance—consistent with performance-oriented public management and digital-era governance (Dunleavy et al., 2006; Van Dooren et al., 2015). The evidence from KPP Madya Jakarta Barat aligns with this frame in two ways: (1) Service quality matters. The X2→Y coefficient is positive and meaningful ($\beta=0.429$, $R^2=0.184$). As the office's processes become more reliable, responsive, and assuring, staff performance rises. This matches service-quality theory: once basic reliability is achieved, responsiveness, assurance, and empathy drive outcomes (Parasuraman et al., 1985). In a tax administration, those qualities are not "soft extras"; they are the mechanism by which ARs and service counters transform taxpayer experiences into cooperation and compliance-ready behavior, which in turn strengthens employees' own performance feedback loops (fewer reworks, clearer cases, more efficient interactions); (2) Incentives and meaning matter. The X3→Y effect is stronger ($\beta=0.501$, $R^2\approx0.251$). DJP's reform package explicitly paired modern processes with remuneration to anchor integrity, professionalism, and productivity under a "clean and good governance" ethos (Republik Indonesia, 1999; Kementerian Keuangan, 2006). The data echo that design: respondents strongly endorsed items linking pay and work meaning to organizational values (X3-50), and regression shows remuneration perceptions explain a quarter of performance variance. In short, investing in the people system—fair pay, recognition, growth opportunities—pays off in observable performance.

### 3.2.2 Why Leadership Did Not "show up" Statistically

The non-significant leadership coefficient ($\beta=0.083$, $p=0.405$) requires explanation, especially given your contextual description of paternalistic, instruction-heavy management norms. Three non-exclusive interpretations are plausible: (1) Measurement–context mismatch. The leadership items most strongly endorsed (dialogic goals, advice, listening) capture supportive behaviors that are certainly valuable. However, if decision rights remain concentrated at the top and initiative is implicitly discouraged, staff may feel supported but not empowered. In such a pattern, perceived leadership affect may be high while performance-relevant discretion is low—diluting the performance link and depressing the coefficient; (2) Mediated pathways. Leadership may operate through remuneration perceptions or service processes—e.g., leaders allocate training, set service SLAs, staff levels, or recognize effort. If so, X1's direct effect on Y would be small after the shared variance is absorbed by X2 and X3 (even though you estimated simple regressions, the X1–X2/X3 bivariate links were weak; yet day-to-day managerial choices can still shape how staff experience pay fairness and service tools); (3) Restricted variance & ceiling effects. With highly positive leadership ratings (most items ≥80% agree/s. agree), the range to predict variability in performance is limited. In statistical terms, attenuated variance in X1 suppresses detectable covariance with Y.

The practical takeaway is not that leadership is irrelevant. Rather, the style that matters in a performance-oriented, modern tax office is leadership that reallocates discretion (clear decision rights), protects responsible risk-taking (psychological safety), and ties recognition to measurable service/compliance outcomes. Supportive talk without operational empowerment won't move performance, especially in high-volume, rules-dense environments.

### 3.2.3 Where Service Quality Moves the Needle

The descriptive distributions illuminate which service attributes are already strong and where incremental gains could be harvested: (1) Very strong: civility/politeness (X2-30 97.1%), timeliness, clarity of information, and frontline orderliness. These reduce friction and signal respect—vital for rebuilding trust in public administration (DJP's vision explicitly mentions trust); (2) Lagging pockets: technology sufficiency, assurance/credibility, and security (X2-14/27/28 had the highest ≤"Cukup" shares). In a modernized DJP, system uptime, e-filing/e-SPT support, and data-security signaling are table stakes. Underperformance here can erase the benefits of courteous service. Prioritize these with targeted investments and visible taxpayer-facing assurances.

Operationally, pair frontline scripts (consistency, clarity) with back-office analytics (case selection, AR dashboards). When ARs are equipped to resolve issues on the first contact and can explain the why behind notices/adjustments, the office captures "quick wins" in both performance and public trust.

### 3.2.4 What Remuneration is Really Buying

The remuneration battery did not only ask about pay levels; it embedded recognition, promotion fairness, job variety, authority, feedback, and development opportunities. The highest endorsement—work meaningfulness vs organizational values—indicates the reform's normative component is salient: staff see the job as worth doing and aligned with DJP's mission. That's textbook human-capital activation (Schultz, 1961; Becker, 1962): resources are not just wages; they are capability scaffolds. Conversely, the weaker endorsement on supervisor behavior signals a local management gap: staff want supervisors to better match the reform's spirit.

To harness the strong X3→Y link, make promotion criteria, recognition events, and development slots transparent and data-tied (e.g., performance against service SLAs, resolution quality, coaching impact). In short, pay for what matters—and show the math.

## 4. CONCLUSION

This study's core message is blunt: service quality and remuneration matter; supportive-but-paternal leadership doesn't—unless it empowers. In a reformed tax administration office, employees performed better where they perceived (i) reliable, responsive, and assuring service systems and (ii) fair, meaningful, and motivating remuneration aligned with clean-governance reforms. By contrast, leadership—rated positively on courtesy and dialogue—showed no statistically reliable link to performance, consistent with a context where decision rights remain centralized and initiative is muted.

Practically, KPP Madya Jakarta Barat (and similar offices) should: (1) Codify empowerment. Publish clear decision-rights (RACI) for AR cases and service incidents; set escalation SLAs so "supportive" leadership becomes operational discretion for staff; (2) Double-down on service enablers. Address the weaker service pockets—technology sufficiency, credibility/assurance, and security—because these are "table stakes" that unlock first-contact resolution and reduce rework; (3) Pay for what moves outcomes. Tie recognition, promotions, and development slots to measurable service results (e.g., first-contact resolution rates, clarity of explanations, coaching impact); (4) Make performance pressure-proof. Anticipate filing peaks with surge staffing, pre-season taxpayer education, and micro-rotations to stabilize "performance under pressure."; (5) Re-skill middle managers. Short, case-based modules on delegation, psychological safety, and feedback will shift leadership from instruction to enablement.

**Ethical Approval**
Not Applicable

**Informed Consent Statement**
Not Applicable

**Disclosure Statement**
The Authors declare that they have no conflict of interest

**Data Availability Statement**
The data presented in this study are available upon request from the corresponding author for privacy.

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