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Additional Performance-Based Employee Income Policy at the Lampung Provincial Revenue Agency

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Abstract

The determination of additional employee income at the Lampung Province Regional Revenue Agency is currently based on attendance, which overlooks actual performance. This policy often leads to system manipulation, such as the use of technology to fabricate attendance records, resulting in negative impacts on public trust and the achievement of motor vehicle tax revenue targets. This study proposes a policy transformation towards a performance-based system to enhance accountability, employee productivity, and public service effectiveness. The research employs a Soft System Methodology (SSM) approach, involving in-depth interviews with policymakers and relevant stakeholders. The findings indicate that a performance-based approach is more aligned with achieving organizational goals and improving taxpayer compliance. This policy transformation is expected to increase regional revenue and overall public service quality.

Keywords: Transformation, Employee Income Supplement, Performance.

1. Introduction

The current approach to determining additional employee income at the Regional Revenue Agency of Lampung Province fails to adequately account for the broader obligations of civil servants beyond mere compliance with work hour discipline. This issue is particularly apparent in the distribution of work duties within sub-fields, where staff members are frequently tasked with workloads that deviate from the prescribed analysis of their official positions. Such discrepancies reflect an insufficient consideration of the diverse responsibilities inherent to civil service roles. Consequently, these inconsistencies in duty allocation not only undermine the effectiveness of task distribution but also contribute to potential inefficiencies in overall work processes.

The current method of determining additional income, which emphasizes attendance and time tracking, is increasingly ineffective in addressing the actual performance of employees (Gibbs et al., 2023). Task delays, such as those where work expected to be completed within a day is postponed for up to a week, or where brief delays extend into prolonged disruptions,

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have serious consequences (Akom et al., 2021). These inefficiencies are not only detrimental to organizational performance but also influence public perception. As external observers of the service provider, the public develops negative assessments of the institution, leading to disappointment and diminishing trust in its apparatus (Maseko et al., 2023). Ultimately, this erosion of trust undermines public compliance, particularly in fulfilling tax obligations, further exacerbating the challenges faced by the institution (Lamsal & Gupta, 2021).

As the primary institution responsible for revenue collection and direct community engagement, employees play a crucial role as the frontline providers of daily services (Night & Bananuka, 2020). The quality of these services is a critical determinant of public perception and behavior. High-quality service delivery fosters greater public satisfaction and trust, which in turn enhances compliance with tax payment obligations (Solihin et al., 2020). Conversely, poor service can lead to dissatisfaction and reduced willingness to fulfill tax responsibilities, underscoring the importance of maintaining service excellence (Sukesi & Yunaidah, 2020).

Between 2021 and 2023, the implementation of Regulation Number 0372 of 2021 by the Head of the Lampung Province Regional Revenue Agency, which introduced Internet-Based Attendance, had a notable impact on Motor Vehicle Tax revenue. As a key performance indicator for service quality, tax revenue consistently fell short of its targets during this period (Okunogbe & Tourek, 2024). This underperformance was primarily due to employees prioritizing attendance recording over completing essential tax-related services, resulting in significant delays and inefficiencies (Lamidi, 2022). Consequently, public interest in fulfilling tax obligations declined, with only 33-40% of taxpayers representing approximately 1.2 million vehicles paying their taxes by 2023. In contrast, 60-67%, or about 2.3 million vehicles, failed to update their tax administration. To address these challenges, further in-depth research is needed to evaluate the policy's impact on additional employee income based on attendance and to propose effective solutions to improve tax compliance and service delivery.

2. Literature review

Transformation

The transformation of government bureaucracy is essential for steering it toward a more innovative and adaptive framework that supports the development of innovation, effective innovation management, and robust risk management, all of which are vital for fostering collaboration and synergy (Mergel et al., 2019). This shift seeks to replace the traditional bureaucratic structure, which has often been hindered by downsizing and procedural inflexibility (Kraus et al., 2021). The ongoing transformation emphasizes the refinement of work patterns, the cultivation of a progressive organizational culture within government institutions, and the promotion of strategic values (Patterson et al., 2017). Such bureaucratic reform is critical in boosting national competitiveness through institutional change. To achieve this, outdated government structures, often characterized by rigid hierarchies, strict departmentalization, high formalization, and centralized decision-making, must evolve into more organic systems (Guandalini, 2022). These systems prioritize free information flow, reduced formalization, and the use of cross-functional teams, enabling governments to better navigate the complexities and uncertainties of dynamic environments.

One approach the government can adopt for transformation is policy evaluation, which plays a crucial role in the public policy follow-up process. Evaluation serves to determine the

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effectiveness of a policy, assessing whether it achieves its intended goals (Breen et al., 2020). According to (Mawei, 2021), evaluation is defined as an activity aimed at assessing the success or failure of a program or policy, whether for an individual or an organization. (Agir et al., 2023) further explains that policy evaluation involves evaluating the substance, implementation, and impact of policies. (Yang et al., 2023) clarifies that evaluation is often synonymous with terms such as appraisal, rating, and assessment, all of which focus on analyzing policy outcomes in terms of value. More specifically, evaluation can be seen as an informal process that seeks to determine the value or benefits derived from policy outcomes.

Policy

Policy represents a form of state administrative action derived from discretionary authority, primarily used to establish regulatory frameworks for the implementation of laws (Hudib & Cousins, 2020). According to (Khanam, 2022) policy regulations are the outcomes of state administrative actions aimed at defining and codifying written policies. These regulations serve exclusively as operational tools for executing government duties and cannot alter or diverge from existing laws and regulations (Xing et al., 2023). At its core, policy encompasses a set of concepts and principles that guide the formulation of plans, strategies, and leadership decisions for carrying out tasks and actions (Gorgievski et al., 2023). This concept is not only relevant to government entities but also applicable to private organizations, groups, and individuals. In the context of improving public services, this can also be referred to as policy (Lee et al., 2023).

According to public policies can generally be classified into three main types (Capano & Lepori, 2024). The first, extractive public policy, pertains to the collection of material and human resources from society, including taxes, tariffs, fees, retribution rates, and the management of natural resources within the state's jurisdiction. The second type, distributive public policy, centers on the distribution and allocation of resources to society. Distribution refers to the equitable sharing of resources among all members, while allocation involves directing resources to specific groups or sectors based on priority or prevailing circumstances. The third type, regulative public policy, focuses on regulating the behavior of the community through rules and obligations that both citizens and government officials are required to follow. Given these policy categories, it is evident that public compliance with government-issued policies is essential for achieving the greater good.

Additional Employee Income

Additional employee income refers to the provision of performance-based rewards granted to State Civil Apparatus based on their individual performance assessments (Ayandele & Etim, 2020). This means that employees who demonstrate strong performance in their respective roles are eligible for additional income (Kolluru, 2021). Such allowances are typically granted to employees who engage in specific work activities, but they are only provided in accordance with government regulations. According to (Prabowo et al., 2019), performance allowance is a process that recognizes an individual's competence in carrying out tasks or services within an organization. Etymologically, the term "performance allowance" merges the concepts of "allowance" and "profession." "Allowance" refers to money or benefits provided as supplementary income beyond a regular salary, while "profession" pertains to a field of work that requires specialized skills and expertise. Therefore, performance allowance

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is a compensation system that encompasses salaries, incentives, and bonuses for employees within government agencies (Yustisar & Gemasih, 2022). The specific implementation of this system may vary across agencies, often depending on their ability to provide performance allowances to employees (Porwal, 2023).

Civil Servants are individuals employed by the government or state who are not members of the military. As part of the government apparatus, Civil Servants are tasked with serving the public by providing professional and responsible services (Ajayi & Ibitoye, 2022). They are expected to demonstrate empathy, respect, and civility, ensuring their actions are free from personal agendas or coercion. Moreover, Civil Servants are required to deliver services promptly, accurately, transparently, and fairly, without discrimination (Irwansyah, 2021). In addition to these responsibilities, they must remain responsive to the community's needs and prioritize the improvement of public welfare while fulfilling their duties (Chen & Wu, 2023).

Performance

Etymologically, performance refers to the accomplishment of tasks or the achievement of work objectives. It is often equated with work results; when a superior evaluates the performance of their subordinates, the subordinates typically present the outcomes of their efforts, as performance is intrinsically linked to achieving the expected results (Barusman & Habiburrahman, 2022). Within an organization or agency, performance serves as a key indicator of whether the organization has successfully met its predetermined goals or failed to do so (Farida et al., 2018). Employee performance is assessed based on their ability to execute tasks effectively and achieve the desired outcomes, with particular emphasis placed on the quantity of output (Barusman, 2024).

Performance outcomes are shaped by both individual and organizational environmental factors. From a psychological perspective, an individual's performance is optimized when there is a strong alignment between their psychological (spiritual) and physical (bodily) functions (Purwaningrum & Purnomo, 2024). At the organizational level, environmental factors are equally important in facilitating high work performance. Key factors include clear and well-defined job descriptions, appropriate authority, challenging targets, effective communication, positive interpersonal relationships, a respectful and dynamic work climate, opportunities for career advancement, and access to adequate work facilities (Oktaviannur, 2024). These elements collectively support individuals in achieving their best performance.

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Research Framework

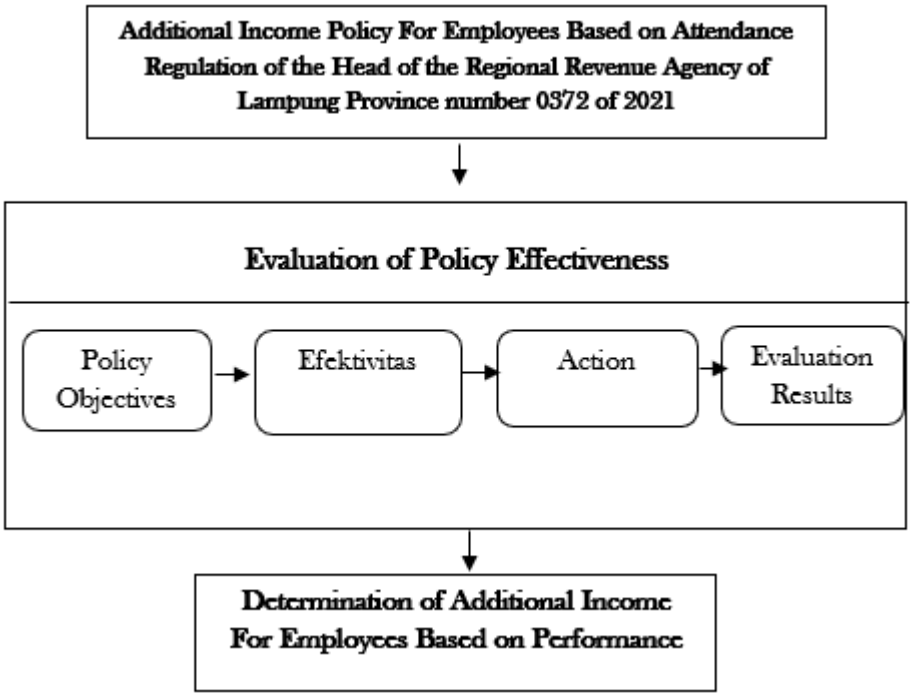

Figure 1. Framework

3. Methodology

This research will be conducted at the Lampung Province Regional Revenue Agency, which is responsible for collecting Regional Original Revenue, specifically Motor Vehicle Tax, Motor Vehicle Title Transfer Fees, and Heavy Equipment Tax. The agency is located at Hasanuddin Street No. 45, Teluk Betung, Bandar Lampung, with Service Technical Implementation Unit and Samsat branches spread across 15 regencies and cities. The primary objective of this study is to assess the relevance of determining additional employee income based on performance.

To achieve this, the research adopts a Soft System Methodology (SSM) approach. The central process involves comparing the current conditions of the agency with an ideal model, which helps in understanding the research object more clearly. Through the comparative analysis of the conceptual and real-world models, the study identifies a significant gap between the determination of additional employee income and actual employee performance. This gap highlights a key issue faced by the agency. The study aims to facilitate policy transformation by employing the CATWOE system (Client, Actor, Transformation, Worldview, Owner, and Environment), potentially leading to more effective and beneficial changes for the agency.

In addition to the Soft System Methodology approach, the researchers utilized document study techniques to gather secondary data relevant to the research. This included reviewing books, journals on service quality, and other academic sources related to the research problem. The document analysis provides a theoretical foundation that supports the understanding of the phenomena associated with the research topic.

In addition, the researchers will conduct in-depth interviews, with informants selected purposively to ensure a comprehensive understanding of the subject matter. The study will involve a total of seven informants, comprising: one Head of the Agency, who is responsible

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for formulating policies related to additional employee income; one Agency Secretary, who provides advice and recommendations to leadership regarding the advantages and disadvantages of decisions; one Head of the Tax Division, who oversees tax collection efforts; two staff employees who receive additional income; and two taxpayers who have received services at the Samsat. This purposeful selection aims to capture diverse perspectives relevant to the research objectives.

4. Research Results and Discussion

Effectiveness of Attendance-Based Employee Income Supplement Policy at the Regional Revenue Agency of Lampung Province.

The additional employee income policy at the Lampung Province Regional Revenue Agency, which relies heavily on attendance records, aims to compensate employees for their work discipline and responsibilities. Employees categorized as "A" (excellent) based on attendance receive higher compensation. However, this system's primary focus on attendance, without adequately evaluating actual performance, has led to significant challenges. The reliance on internet-based attendance systems introduced by Regulation Number 0372 of 2021 inadvertently encouraged fraudulent practices among employees.

Examples of these manipulations include altering GPS locations to falsely appear present at the workplace, delegating attendance recording through facial recognition to colleagues, and fabricating official travel or training orders to explain absences. These actions detract from employee accountability and result in delayed task completion, with work that could be completed in a day being postponed for extended periods (Akom et al., 2021). Such inefficiencies undermine the agency's operational effectiveness and directly impact its primary mandate—collecting taxes efficiently.

The public perception of poor service quality further exacerbates the problem. As taxpayers observe delays and inefficiencies, their trust in the agency diminishes, reducing their willingness to comply with tax obligations (Maseko et al., 2023). By 2023, compliance with motor vehicle tax payments fell to just 33-40%, leaving approximately 2.3 million vehicles with unpaid taxes. This shortfall highlights the disconnect between the current policy and its intended outcomes, as additional income continues to be distributed without a direct correlation to actual work performance (Lamsal & Gupta, 2021).

Transformation of Performance-Based Employee Income Supplement Determination Policy at the Regional Revenue Agency of Lampung Province.

In response to these challenges, the Regional Revenue Agency has shifted from an attendance-based system to a performance-based income supplement policy. This transformation aims to address the inefficiencies and integrity issues by aligning employee rewards with measurable performance outcomes and their primary responsibilities, as outlined in the agency's position analysis. By focusing on the quality of work delivered rather than mere attendance, the agency seeks to enhance productivity and ensure that tax-related services are delivered efficiently (Night & Bananuka, 2020).

A performance-based policy can significantly impact taxpayer behavior and trust. When employees prioritize delivering high-quality services, public satisfaction with the agency increases, fostering a stronger willingness to comply with tax obligations (Solihin et al., 2020).

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The agency's efforts to modernize its approach also involve leveraging infrastructure, optimizing resources, and employing technology to improve service delivery and tax collection.

By emphasizing accountability and professionalism, the Regional Revenue Agency's new policy aligns with its mission to provide high-quality public services and achieve sustainable revenue management. This strategic shift not only addresses internal inefficiencies but also reinforces the agency's role in enhancing public trust and compliance, ultimately contributing to regional revenue goals (Sukesi & Yunaidah, 2020).

5. Conclusions and Implication

Conclusion

From the analysis presented in the previous chapters, it can be concluded that the attendance-based policy for determining additional employee income at the Lampung Province Regional Revenue Agency has become increasingly ineffective in 2024. This policy, which focuses solely on attendance as the primary criterion for allocating additional income, no longer supports the agency's broader goals of improving performance and productivity. As a result, the current system may inadvertently encourage behaviors that prioritize attendance over meaningful contributions to the agency's objectives. To address this issue, the Head of the Agency is encouraged to implement a policy transformation by adopting a performance-based approach to determine additional employee income. Such a system would not only align employee incentives with organizational targets but also promote a culture of accountability and measurable outcomes. By linking additional income to performance indicators, the agency can better motivate employees to excel in their roles and contribute more effectively to achieving institutional goals.

Implication

The implications of this research are twofold. First, the attendance-based policy currently used by the Lampung Province Regional Revenue Agency to determine additional employee income has proven ineffective in 2024. Consequently, it is crucial to transition to a performance-based system without delay. This shift is essential to ensure that employee incentives are more closely aligned with the agency's organizational goals. Second, implementing a performance-based approach to determine additional income presents a promising solution for improving employee performance. Such a change would likely boost productivity, which in turn could lead to increased motor vehicle tax revenue, thereby enhancing the region's overall financial performance.

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