



## Public Service Motivation: Can Remuneration Increase Job Satisfaction and Performance in Organization Sector Public?

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### ABSTRACT

*This study examines the effect of public service motivation and remuneration on job satisfaction and employee performance. The study also examines whether remuneration will moderate the relationship between public service motivation with job satisfaction and performance based on crowding out the theory. This study investigates whether extrinsic motivation in remuneration will reduce intrinsic motivation (public service motivation). Data collection and sampling: The data for this research was collected from primary sources. Data was collected by distributing the questionnaires to the employee in Office Tax in Daerah Istimewa Yogyakarta. The study has used the partial least square (PLS) approach to analyze the data. The study has used PLS due to its ability to examine the causal relationship between the variables. At the same time, it deals with the constructs and measurement items, thus making it a feasible option to use. Research results prove that public service motivation and remuneration positively influences work satisfaction and performance. Public service motivation and remuneration influences performance mediated satisfaction. Payment does not moderate relationship motivation to satisfaction because that p-value has lower than the required. Remuneration policy weakens influence public service motivation to dignity. However, the path coefficient is worth negative. So with a policy, applicable remuneration now precisely cut influence job satisfaction, which could lower performance. Theory crowding-out show that gift remuneration as award extrinsic to increase job satisfaction and performance of employees government.*

**Keywords:** Public Service Motivation, Remuneration, Job Satisfaction, Performance.

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## INTRODUCTION

Performance organization government become very important because concerning image government and efficiency management government. More performance tall will produce trust more citizens enormous on government (Yang & Holzer, 2006). Therefore, employee performance is an aspect influential important to achievement work organization government. Because of that, the organization needs employees who have skills height, including intelligence and method, incomplete task. Employee performance in the sector government is critical because it will reflect the government's performance in each country (Gan et al., 2020). However, the challenge from every organization government is how optimizing performance employee.

In general, for Increase performance is system evaluation performance and awards on performance. However, system this sometimes does not consider intrinsic employees who do work, so it requires more consideration comprehensive. Abdalaziz et al. (2021) think that organizations Increase performance employees use different motivation, reward, and condition situational tools. However, employees in the organization governments in many countries report existence motivation work diverse, especially in shape motivation philanthropic, service community, and public services (Frank & Lewis, 2004; Mustapa & Mahmood, 2016; Cho & Perry, 2012; Lah & Perry, 2008). Compared with the private employee sector, employees organization governments in many countries emphasize motivation above (Bullock et al., 2015; Dur & Zoutenbier, 2014). Many employees government report existence motivation intrinsic in profession them. Thus, the people in the organization government own various source motivation, attitude positive, and rules limiting staffing behaviour employee. Bullock et al. (2015) show

employee government have the basis to serve community / public service motivation (PSM). However, this study has produced findings complex on motivation service public. The study has found that public service motivation relates to positive attitudes and behaviours, such as satisfaction, more work, performance and motivation tall (Jin & Rainey, 2020).

Research has also found that civil servants consider wages necessary but usually put wages lower than employees private (Frank & Lewis, 2004). On organization government, demands work, like rule limiting personnel incentive extrinsic causing organization complex repair performance. So, by theoretical perspective about organization government, supported by evidence empirical, argue that organization public subject to influence hierarchical solid leads to the rules very formal personnel who can limit incentive extrinsic as salary and sanctions for performing employee poorly (Tang, 2017). Service motive public and extrinsic incentives could motivate people in the organization government to maintain attitude and positive change from obstacles.

There are several related problems with incentive finance on performance. System insufficient incentive becomes a factor that significantly influences commitment and productivity employees, lack of readiness for increased performance, because feel his contribution, not enough recognized by the organization. Every organization's success and survival life are determined by paid and appreciated workers. System motivating rewards and incentives will determine the level of commitment to employees and their attitude toward work. According to, incentives are compensation for doing profession well given to workers good in shape incentive financial and non-financial. Because of that, there is a need to develop a system motivational rewards

staff for working more hard.

System incentives that can maintain motivation are complex when workers face a different environment and more challenges. Apart from salary and benefits, the organization government in Indonesia is also provided allowance remuneration. Giving remunerate, However, sometimes remuneration could harm performance. On organization, government adopt salary, promotion and competition for shape set system incentive for an accessible civil servant for standardized and measured. Because of that, there is cost supervision and more good build system incentive based on performance. However, Ahmed Khamis Al Naqbi et al. (2018) say that the public's incentive sector owns many specificities, so organizations should not motivate civil servants using theory incentives. Characteristics organization government is different from industry private in case purpose organization, way operations, values, and governance structure organization. There are seven problems unique for incentive finances that occur in the organization sector public (Jin & Rainey, 2020): (1) quantity of output and quality is challenging measured (2) relationship principal-agent is very complex (3) goals comprehensive organization sometimes no clear (4) task employee fulfil all constituent (5) has inherent exclusivity (6) is limited to relative performance official (7) budget limited.

From the characteristics, the organization experience dilemma for implementation incentive economy in sector public. First, the budget objective challenge to control because existence aspect political in giving sufficient material incentives for the official people. Second, there are many challenges in the incentive process, and it even could cause distortion incentive (effect end from mechanism incentive for driving behaviour agent deviate from expected goals). Besides that, there are findings

that the organization government own phenomenon that employee proud with apparatus status civil government that doesn't could explain by theory incentive economy. On organization sector public suitable with motivation intrinsic employee, but no there is explanation or analysis more carry on on phenomenon that. System ongoing incentives moment this is significant allocation source efficient power, however, not enough notice needs people and behaviour. This reason makes that incentive no could explain motivation psychological civil servant. They consider civil servants to be pure individuals selfish who can push with incentive finance. However, a series of fundamentally problems happened to civil servants, such as lazy attitude to work, efficiency low, image stiffness, ability low creative and poor performance. Tang (2017) put forward that contract existing economy no could transfer and deploy enthusiasm and creativity member organization work by maximum.

The results above research show the difference significant from motivation employee Among organization government and private. Because of characteristics organization government different, then understanding context organization and motivation individual becomes very important so that t goal from the study this is to 1) test influence Public service motivation to job satisfaction and performance, 2) test influence remuneration to job satisfaction and performance, 3) test is remuneration could moderate influence motivation to job satisfaction and performance.

Contribution study has contributed theory that explains motivation work employee in organization government. First, research this evaluate intrinsic motivation theory explained that public service motivation could increase satisfaction and employee performance. Second, give contribution theory of crowding-out showing that gift remuneration as award extrinsic

in effort Increase job satisfaction and performance of employees government. Third, the study also has a contribution practical that can be used by taker policy in gift incentive finances that will Increase motivation service public, which could finally increase performance.

After part introduction stated, then will discuss base theory, review relevant literature, methodology research used, findings and discussion. Finally, papers this conclude highlight implications and limitations of research.

Crowd-out intrinsic motivation describes a situation in which an internal locus decreases (Gagné & Forest, 2008). For example, reason had an internal locus of causality when the performance came from inherent tasks according to individual goals and values. In contrast, motivation has an external locus of causality when it is not according to an individual's set of goals, ideals, and preferences (Corduneanu et al., 2020). Therefore, crowd-out intrinsic motivation refers to situations in which cause with an internal locus is lost relatively lead to motivation with an external locus, thus referring to shifting composition of inspiration in the overall shifting contribution from internal to external.

Draft crowding-out describe the correlation draft public service motivation on organization sector general related for exploring impact award given by external for motivation work civil servants (Corduneanu et al., 2020). Hypothesis appropriate crowding-out with correlation contingency reward performance and internal motivation. Lee (2020) disclose that using bonuses for doctor clinical in China produces motivation crowding-out and, in quality, low service. Besides it, Georgellis & Tabvuma (2010) bring proof for support hypothesis crowding-out with the show that awards high extrinsic sector public English tend to reduce trend motivation intrinsic in performance sector public.

Employees working in the organization public evaluated performance based on indicators that deliver goods efficient and effective public (Greiling, 2006) and satisfaction service ( for example, through customer survey satisfaction ). The employee sector public has Become the more valued on-base award extrinsic with the scheme the intended incentive for encouraging and improving performance (Lah & Perry, 2008). However, no clear is present the system own effect positive or negative on motivation service public. Some studies show that extrinsic intervention could cause negative, crowding-out on motivation service public. Results show negative consequences on performance, low employee satisfaction, and desire move (Cho & Perry, 2012). Wynia (2009) recommends that contingency incentive finance for professional health weaken employee internal motivation. Studies theoretical and empirical about effectiveness payment salary in sector public in the UK, France and the United States conclude that affect public service motive civil servants on performance have not significant. Limitations performance in the public sector is generally difficult to measure in a meaningful way.

Alonso & Lewis (2001) show that federal employees expect a reward for reaching high performance, regardless of employees are motivated to serve the public or more about monetary compensation. There is proof that correlation among award material and performance is lower when employees own motivation service high public. On the other hand, Ahmed Khamis Al Naqbi et al. (2018) find that wages related version linked with satisfaction more work considerable for employee work in administration public, especially for those who have public service motivation higher. Conclusion This shows that correlation wages with performance do not always relate negatively with motivation service public.

Voorberget al. (2018) find that award financial no is an effective mechanism on service public. Award financial this no remove motivation action pro-social, so effect award performance no influence performance before. Furthermore, Hennig-Schmidt et al. (2011) disclose that doctors give remote service more good when using scheme fee-for-service than system wages general. Enhancement provision awards the no permanently damage quality care, but more beneficial especially for patient with needs service high medical.

When people are motivated by irrelevant, they are involved in external or reach results work in shape reward (Osa, 2014). For example, incentives finance could damage or remove motivation intrinsic to the people involved in pro-environmental behaviour because reason is irrelevant, that is for reward financial, and not from awareness self do the right thing (Frey & Oberholzer-Gee, 1997). Therefore, incentive finance could weaken the intrinsic motivation person for involved in pro-environmental behaviour. When incentives finance is discontinued, extrinsic motivation for behaviour involvement is deleted. At the same time, inherent reason becomes weak, so show change behaviour does not occur (Deci et al., 1999; Frey & Oberholzer-Gee, 1997).

Performance is behaviour or relevant action with purpose organization (Campbell, 1990). Likewise, performance is rated through results operations, turnover, sales volume, income and dividends holder shares, and quality and quantity service. With so, it can be concluded that performance is something output obtained because existence the efforts of the employees. Therefore, employee performance in an organization is significant for determining a successful company. According to Tamunomiebi & Oyibo (2020), organizations need ready employees to contribute beyond expectations. Employee performance is

also essential to support effectiveness organization in increasingly environment competitive (Aryee et al., 2002). Therefore, most companies will face the challenge and need attention more on upgrading performance employees (Gruman & Saks, 2011). because of that, the company needs to notice conditions that can create knowledge workers for increased skills, needs, and values employees. Furthermore, policy organizations need to build standard performance employees (Gruman & Saks, 2011).

Managers could not directly influence group performance by creating an environment where employees could work effectively. Besides it, Langford et al. (2020) pathetic that climate organizations anticipated their correlation progressive with satisfied workers, satisfied customers, performance finance, and retain employees. When the company fails to appreciate employees, then performance will go down. The bait comes back version motivate the desired employee to do it with good. Employees perform well when there is autonomy in getting skills for work independently.

Companies increase employees satisfaction when their effort increases performance company. From perspective theory contract psychological, satisfaction employee take to effect positively to performance. Edmans (2011) learn correlation Among satisfaction employees and returns share period long. Research results show that satisfaction employees correlated positively with return holder stock. Wang & Kim (2013) learn the behaviour of employees at the company China and conclude that employees with satisfaction tall with the company tend to behave actively to increase the performance company. Katebi et al. (2022) emitted a questionnaire to employee internet and analytics company based on information collected for got correlation positive Among satisfaction employees

and performance company. Langford et al. (2020) mention that the correlation between job satisfaction and emotions is identified clearly. Inclined workers atmosphere more heart well and learn skills addition, which increases performance.

Correlation among job satisfaction and performance sometimes show results that are not clear from various research conducted (Wooden & Warren, 2003; Bearfield, 2003; Ganguly, 2010). There is the assumption that job satisfaction leads to performance. However, several studies describe the weak relationship, though other research states a strong relationship between satisfaction and performance (Skibba, 2002; Petty et al. 1984; Iaffaldano and Muchinsky, 1985; and Crossman and Abou-Zaki, 2003). Muindi & K'obonyo (2015) pathetic that correlation among effort and performance employees is mediated by abilities and characteristics of the individual (which includes personality and competence). Temporary studies have tried to explain performance through character, job satisfaction, and competence in increasing employee performance. Because of that, the research contributes to other literature on the influence of public service motivation satisfaction, which will ultimately improve performance.

Concepts and theories of public service motivation have developed at the beginning 80s from underlining assumptions that there is shape more motivation altruistic from the motive of serving self what happens in the organization sector public (Yanti, 2012). Perry & Wise (1990) mention that public service motivation should be understood as lack or needs psychological, where individuals contribute to goodness public in fulfilling personal needs.

Public service motivation is more likely found in government workers because of its opportunities to perform the public better. They feel more satisfied with the professional sector public because

they see that profession is intrinsically beneficial (Wright et al., 2012). PSM is a construction inner core motivation study public sector (N. Boyd et al., 2018) and has found applications in the field (NM Boyd & Nowell, 2017). PSM is sometimes considered type motivation intrinsic for employee sector public (Georgellis & Tabvuma, 2010) n 2000) and type pro-social motivation. Alonso & Lewis (2001) researched 35,000 respondents employee office the federal government and found a significant relationship between PSM and assessment reported performance alone; however, there is no meaningful relationship among evaluation services by others, and ratings said performance alone. Studies more by Bøgh Andersen & Serritzlew (2012) show that solid commitment to interest the public tend to own percentage of patient more disability high.

There are results research that is still opposite, depending on context organization. Bright (2007) found a significant relationship between PSM and performance, but correlation became no important when person-organization fit entered in models. Research by Williams et al. (2021) finds that person-organization fit does not mediate the relationship between PSM and three variable performance (commitment, willingness to deploy perceived effort and performance).

Every employee will show performance and commitment tall when they believe that effort will be appreciated by management or organization (Hafiza et al., 2011). Although there are varying influencing factors in performance, the most important is an award between all elements. Usually, organizations evaluate performance to allocate the prize to increase motivation work individual (Ponta et al., 2020). mention got attention more from individual awards that can satisfy need and recognition to performance employees (Imran et al., 2014).

One award given remuneration is a reward given to an agency to power work due to achievements in skeleton reach purpose company. Remuneration rewards a job in components: Salary, honorarium, allowances fixed, incentive, top bonus achievements, severance pay, and pension (Minister of Finance Republic of Indonesia Regulation, 2017:176). In Regulation President Number 156 of 2014 with instruction implementation Minister of Finance Republic of Indonesia Regulation Number 273/PMK.01/2014 stated to increase performance employee given remuneration.

In practice moment, there is the assumption that incentive finance increase performance (Osa, 2014). All organizations use bonuses, promotions, or type awards for employees to push performance taller (Phuong & Vinh, 2020). To ensure employees are motivated, the organization should carefully arrange system awards before evaluating performance and then award them (Ponta et al., 2020). Motivation employee is a level of energy, commitment, and creativity applied worker company at work (Ahmed Khamis Al Naqbi et al., 2018).

Money reward can be a strong motivator for performance employees and retain performance best because they help fulfil various needs basic (e.g., food, place stay ) and needs more level high (Ponta et al., 2020). Furthermore, monetary rewards are often rated as social status symbol someone and confession on achievement personal (Belle & Cantarelli, 2015). In short, financial rewards can increase the motivation and performance of employees because they can fulfil various low and high needs (Ponta et al., 2020).

Incentive finance could motivate the motivation to do a job that doesn't relate to Duty. Special, incentive financial could make behaviour better. However, once the incentive is removed, the previous aspect profitable by financial from desired

behaviour no again exists. Because reason this, incentive finance possible own effect survive shorter after being discontinued (Belle & Cantarelli, 2015). Introduction incentive finance can also direct people to find or consider return beneficial aspects other in behaviour. For example, people may realize that behaviour is helpful for the environment or more than expected with incentives. In turn, these different aspects could become motivation addition for an individual to keep going involved in the desired behaviour. Even though financial motives possible character.

Meanwhile, other motives may be necessary after the incentive stopped and became pusher change behaviour long. Explanation about why incentive finance is possible no produce change behaviour that lasts long after discontinued propose that incentive finance could damage motivation intrinsic for involved in the desired behaviour (Deci et al., 1999; Frey & Oberholzer-Gee, 1997). When inherent reason motivates people, they are involved in behaviour because of inherent pleasure (Deci et al., 1999).

Khan et al. (2020) state that employees could use rewards financial as a motivator for maintaining motivation. Monetary compensation will influence people's actions to reach a long organization's purpose (Hafiza et al., 2011). If the employee could show good performance and contribute to the organization, they deserve a decent reward for their contribution to the organization. Because of that, employees will compete to produce high performance and productivity because of the achievement they value (Imran et al., 2014). Purpose gift award to an employee for ensuring enhancement performance, easy incomplete work and push employee more productive in reach purpose organization.

On the other hand, giving incentive finance is essential for motivating employees to increase performance (San et

al., 2012). So system award could provide excellent motivation to an employee for fulfilling the vision organization. According to Imran et al. (2014), there is a significant positive Among incentive financial with motivation work employee because could give strong influence to performance employees. Next, research can also prove that rewards relate directly to employee motivation because there is a correlation between the variables (Basheer et al., 2019). in between reference this, if offer award change, employees change motivation work (Javed & Basheer, 2017). However, system awards sometimes not only influence motivation employees (Agwu, 2013).

Incentive finance can also push enhancement satisfaction employee because incentive finances the equivalent with work done employees. However, Kohn (1993) believes that incentive finance is not practical or even damage their internal motivation. Public service motivation is a draft period more length focus on intrinsic motivation that involves more dependency significant on awards intrinsic, rather than award extrinsic (Bullock et al., 2015). However, public sector organizations borrow practice compensation from the sector private, and problems in practice management apply contingent performance without prejudice with concept attractive general worker sector to the industry in place first, stay not yet resolved.

There are two prominent genres of thinking in explaining crowding-in and crowding-out. The first one claims that awarding extrinsic strengthens PSM, while the second is sceptical of external motivators and claims that they reduce PSM level. Coexistence these two perspectives, plus with complexity. Scholars have reflected how crowding-in from intrinsic motivation might explain why incentive finance is possible no effective in a period long (Miller et al., 1988; Deci

et al., 1999). However, study this not yet by the direct test is motivation intrinsic of course weaken when incentive introduced. Expand study before, research this aim for the quiz by explicit is basis intrinsic changed when incentive finance introduced.

## **METHODOLOGY**

Study this is study causality that tests influence variable free to variable bound (Moleong, 2016). Sample study employee government working in the Tax Office in Daerah Istimewa Yogyakarta as many as 140 people. Reason sample the chosen, because measurement performance in the office more good compared offices in the organization another government. Method taking until use random sampling method. Source of data obtained through deployment questionnaire structured using Google Forms. Next, instrument validity and reliability tests were carried out (Hartono, 2015).

Public service motivation developed a survey instrument to measure dimensions of PSM: attraction to policymaking, compassion, self-sacrifice, commitment to the public interest, social justice, and civic duty (Perry & Wise, 1990). Remuneration policy: increment system, performance, well-being employee, productivity, salary and promotion (Khan et al., 2020). Job satisfaction using instruments from research (Adam & Kamase, 2019). Employee performance is measured with quantity, quality, knowledge, creativity, teamwork, initiative (Campbell, 1990).

On research, this use structural model analysis is carried out with three steps: Analysis outer model, outer analysis model this done for ensuring that measurements used worthy for made measure (valid and reliable). The analysis could be seen from several indicators: convergent validity, discriminant validity, unidimensionality. For example, on the outer model, convergent validity is the loading factor on a latent variable with the



hand's expected value  $> 0.7$  (Ghozali & Ratmono, 2017).

## RESULT AND DISCUSSION

Respondent shows based on type, gender, age, and education. The result concluded that men dominated respondents 55%, while women 45%. Respondents studied 21-30 years old 25%, respondents 31-40 years old 40%, and 41-50 years old 35%. Employee education majority bachelor 60.3% and 15.5% diploma education, and there are 10.3% educated postgraduate. Primarily employees working  $>21$  years old as much as 70.7% and the rest working  $<20$  years as much as 29.3%.

Stage first analysis this done validity data testing converge. Question items are valid if factor loading is above 0.70. Test results show that there are five invalid items because factor loading is not enough of 0.70, of which are: Perf12 ( 0.316 ); Satisf7 (0.572); Psm4 (0.520); Remun13 (0.430); and Remun9 (0.548) so that the five invalid items were removed and retested. At stage second, testing returned without using 5 item statements that are not valid. Test results step second shows that all question items are correct for testing next.

AVE value is more significant than 0.50. Test results show AVE value of the research model for (X1) Remuneration 0.626; (X2) Motivation 0.605; (Y1) satisfaction 0.642; and (Y2) performance is 0.585. So that all research variables have a value above 0.5 and thus AVE value for testing convergent validity already fulfils for testing next.

Validity discriminant shows that latent construct predicts size on the block. Therefore, the value is better than the size on block other, and it says that construct own high discriminant validity. Validity test results that mark correlation truck cons with the indicator more significant than mark correlation with build other. Thus, it could

conclude that all latent construct shows good discriminant validity because they could predict hand better than the indicator on the block other. The instrument is valid if the AVE root (diagonally) is greater than the construct's correlation. For example, the AVE root of variable remuneration is 0.79. This value is tall compared to the correlation between a variable that correlates remuneration with motivation (0.595), correlation remuneration with public service job satisfaction (0.707), and correlation remuneration with a performance (0.714). So that case shows the AVE root (0.791) taller from the correlation between constructs so that the instrument is valid. Thus, the discriminant validity test has been fulfilled with the convergent validity test to conclude that the research model has been correct.

Reliability tests relate to how much far measurement is free from error. There is consistency in instrument item measurement (Ghozali & Ratmono, 2017). Test reliability with Cronbach alpha. Test result value Cronbach's alpha of the research model for (X1) Remuneration 0.946; (X2) Motivation 0.915; (Y1) Job satisfaction 0.920; and (Y2) Performance is 0.961 so that each variable has own Mark Cronbach's alpha is above 0.70. From the result, it could be concluded that the research model has fulfilled Cronbach's alpha and research this declared reliable. As for composite reliability. The composite reliability value of the research model shows that every variable has its composite reliability above 0.70. The result could conclude that the research model has fulfilled composite reliability, and research declared reliable.

Several testing is done, including the contribution test (R<sup>2</sup>). Test results are shown in Table 1

**Table 1**  
**R-value <sup>2</sup>**

	<b>Original Sample (O)</b>	<b>Sample Mean (M)</b>	<b>Standard Deviation)</b>	<b>T Statistics ( O/STDEV )</b>	<b>P Values</b>
Work Satisfaction	0.641	0.656	0.069	9.307	0.000
Performance	0.742	0.752	0.066	11.224	0.000

Variable work satisfaction owns the value of R square is 0.641, so that could be interpreted that remuneration and motivation capable influence job satisfaction by 64.1 %. Inconsistent k performance acknowledges the importance of R square is 0.742, so that could be construed that remuneration, motivation, and work satisfaction influence performance by 74.2%.

To validate the structural model, testing predictive relevance (Q<sup>2</sup>) is presented in table 2. The results of the calculation of Q<sup>2</sup> are as follows:

$$Q2 = 1 - (1 - R1^2) (1 - R2^2)$$

$$Q2 = 1 - (1 - 0.641) (1 - 0.742)$$

$$Q2 = 0.07$$

Based on the calculation of predictive relevance (Q<sup>2</sup>) above, it shows a value of 0.907. In this research model, the endogenous latent variable has a predictive relevance value (Q<sup>2</sup>) greater than 0 (zero). So that the latent variable is exogenous, following an explanatory variable capable of predicting the endogenous variable, in other words, this model is considered to have good predictive relevance.

The purpose of testing the Goodness of Fit Index (GoF) is to validate the combined performance of the measurement model (outer model) and structural model (inner model). which can be seen in table 3 and figure 1.

**Table 3**  
**Performance Results Combined Outer and Inner Model**

	<b>Cronbach's Alpha</b>	<b>Rho_A</b>	<b>Composite Reliability</b>	<b>Average Variance Extracted (AVE)</b>
Remuneration	0.946	0.949	0.953	0.626
Motivation	0.918	0.920	0.932	0.605
Work Satisfaction	0.920	0.922	0.935	0.642
Performance	0.961	0.962	0.964	0.585

The combined performance of the measurement model (outer model) and structural model (inner model) obtained through the following calculations:

$$GoF = \sqrt{AVE \times R^2}$$

$$GoF = \sqrt{(0,615 \times 0,692)}$$

$$GoF = \sqrt{0,425}$$

$$GoF = 0.652$$

Description :

$$AVE = (0.626+0.605+0.642+0.585) / 4 = 0.615$$

$$R \text{ square} = (0.641+0.742)/2= 0.692$$

The Goodness of Fit Index (GoF) calculation shows a value of 0.652. Based on these results, it can be concluded that the overall performance of the

measurement model (outer model) and structural model (inner model) is good because the Goodness of Fit Index (GoF) value is more than 0.25 (moderate scale).

Hypothesis 1a states that motivation effective public service to performance. The test results in table 4 show that influence direct public service motivation to performance gets p-value 0,006, so hypothesis 1a is supported. At the same time, hypothesis 1b states that effective public service is implemented through job satisfaction. The results in table 5 show that public service motivation significantly affects performance mediated by job satisfaction with a coefficient of

0.085. The value of the coefficient is positive, which means that the higher the level of motivation for public services, job satisfaction will increase, which will indirectly improve performance, so hypothesis 1b is supported.

Hypothesis 2a states that remuneration takes effect on performance. The test results in table 4 show that compensation is significant to performance with a coefficient of 0.247. This thing proved with p-values of 0.014 and t statistic of 2.477 (significance smaller than 0.05). The coefficient value is positive, which can interpret that the number of remuneration increases, the employee's performance will increase, so hypothesis 2a is supported. At the same time, hypothesis 2b states that remuneration affects performance

through job satisfaction. The study results in table 5 show that r enumeration takes effect significant to satisfaction-mediated performance work with a coefficient of 0.101. This thing proved with p-values of 0.042 and t statistic 2.036 (significance smaller than 0.05). The indirect path coefficient value is positive, interpreted as more remuneration. Hence, the satisfaction felt work would the more no direct will increase performance employee. So variable job satisfaction proven is variable who mediate influence remuneration to performance employee. Research results show an influence positive and significant among compensation to job satisfaction, and the reward could predict satisfaction, so hypothesis 2b is supported.

**Table 4**  
**Hypothesis Test Results**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Remuneration -> Job Satisfaction	0.408	0.404	0.104	3.934	0.000
Remuneration -> Performance	0.247	0.255	0.100	2.477	0.014
Motivation -> Job Satisfaction	0.343	0.350	0.125	2,742	0.006
Motivation -> Performance	0.314	0.298	0.118	2,670	0.008
Job satisfaction -> Performance	0.249	0.253	0.084	2,954	0.003
Remuneration * Motivation -> Job Satisfaction	-0.125	-0.122	0.050	2.467	0.014
Remuneration * Motivation -> Performance	-0.132	-0.135	0.053	2.477	0.014

Hypothesis 3 states that remuneration moderates influence motivation to job satisfaction and performance. The results in table 4 show that influence remuneration to correlation motivation and job satisfaction produces a coefficient of -0.125. This thing proved with p-values of 0.014 and t statistic of 2.467 (significance smaller than 0.05). The coefficient value is negative, which can be interpreted that the variable remuneration weakens public service motivation to work satisfaction. Research results show that public service motivation to satisfaction is positive and significant. However, with

waning influence, the indicates that with existence remuneration given to employee During this not yet strengthen influence public service motivation to Increase job satisfaction employee. However, precisely lower-level job satisfaction hypothesis 3 is not supported.

Table 4 shows that influence remuneration to correlation motivation and performance produces a coefficient of -0.132. This thing proved with p-values of 0.014 and t statistic of 2.467 (significance smaller than 0.05). The coefficient value is negative, which can be interpreted that the variable remuneration weakens influence

public service performance motivation. Research shows that influence direct explanation service public to performance positive and significant. However, with waning influence, the indicates that with

existence remuneration given to the employee during this not yet strengthen influence public service to lower-level performance, so that hypothesis 3b not supported.

**Table 5**  
**Analysis Results Influence Not Direct**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
<b>Remuneration -&gt; Job Satisfaction -&gt; Performance</b>	0.101	0.105	0.050	2.036	0.042
<b>Motivation -&gt; Job Satisfaction -&gt; Performance</b>	0.085	0.084	0.036	2.405	0.017

Research succeeds in proving that motivation service is influential in public direct to performance. The coefficient value is positive, which can be interpreted that when encouragement public service motivation increases, employees improve performance and vice versa. This result indicates a still low strong urge to do service collection tax by the employee, not yet following tax targets. This thing proved in five year period last, percentage achievements reception tax always consistent is above 80 %. Employee performance success depends on income the taxes they collect from must tax. Performance employees in the Ministry of Finance support Yang & Holzer (2006) that employee in organization government owns various source public service motivations, for example, attitude positive in public services and rule staffing (Bullock et al., 2015). Frank & Lewis (2004) found that civil servants consider wages necessary, although, under wages, employees are private.

Test results show that Public service motivation influence significant to satisfaction Motivation takes effect significant to job satisfaction with a coefficient of 0.343. This thing proved with

p-values of 0.006 and t statistic of 2.742 (significance smaller than 0.05). The coefficient value is positive, which can interpret that the level of motivation for public service increases and work satisfaction will increase. Influence positive this can be proved that Among level public service motivation affects job satisfaction. So level job satisfaction is driven by motivation in public service. Research results that public sector organizations should not motivate civil servants with theory incentive remember several problems. For example, among complex quantity and quality of output measured, budget limited, have inherent exclusivity. So that organization government experience dilemma when implemented, motivation intrinsic is more suitable for civil servants (Ma Ling, 2003).

Test results show that job satisfaction takes effect significant to performance. The coefficient value is positive, indicating that employee performance will increase when labour satisfaction rises. Wang & Kim (2013) stated that employees with high levels of pleasure tend to behave actively to improve performance. Job satisfaction produces more productivity tall and is responsible for the organization. However, results in the study are not in

line with Nabawi (2019) findings that job satisfaction has proven no significant effect on performance. Hermawan et al. (2020) and Prasetyo (2019) find considerable influence. However, weak influence performance Subang BKPSDM employees. Based on findings, leaders recommended increasing work satisfaction or directly improving performance. A leader could get employee job satisfaction and performance by allowing the employee to promote career and training. In addition to that, performance leaders could give bait back and information about positive employee changes in evaluation.

Influence no direct among Public service motivation on employee performance through job satisfaction. Due to influence direct Among Public service motivation job satisfaction and influence direct Among job satisfaction to performance employee significant, then influence no natural among public service, motivation to performance employee, through job satisfaction is also essential. Findings study this in line with results study (Lantara, 2019).

Majority remuneration at the official government proves existence correlation remuneration employee with achievements performance. Research results support the correlation between compensation and performance. Results study this different with discovery (Sitompul & Muslih, 2020) who found that remuneration directors do not affect performance. However, in several cases, remuneration does not always influence performance employees.

Coefficient value is a positive effect on remuneration to satisfaction. This result can be interpreted that if payment increases so happiness felt work employee increases or could say the more good policy remuneration applied. So job satisfaction will be higher, and vice versa with existence change policy adverse remuneration employee, so level job satisfaction decreased. Sandilyan,

Mukherjee & Miltra (2012) stated that awards got attention more from individuals than awards that can move needs and recognition to performance employees. One award given is remuneration, which is a reward given agency to power work as a consequence of achievements that have been shown in the skeleton reach purpose company.

System incentives that can maintain motivation are complex when workers face a different environment and are more challenging. For organization government in Indonesia other than salary and benefits are also provided allowance remuneration. Research results show that immediate job satisfaction influences performance positive and significant; however, moderated variable remuneration results in a negative effect. Based on results analysis descriptive inconsistent remuneration majority 56% employees respond medium. This research indicates that remuneration no will or not yet increase public service motivations and job satisfaction with existence. Remuneration even lower-level job satisfaction, in the end, lower-level performance employee. Public-sector incentives have many specialities, so that government should not motivate civil servants with use theory incentive. Challenging work could increase motivation (Sukhumvito et al., 2020). There is a positive correlation between challenging tasks and performance to feel satisfied with their profession. Satisfaction felt work employee working as size benchmark measuring effectiveness organization because influenced by factors organizational and personal (Katebi et al., 2022). Correlation Among job satisfaction and performance show results not clear from various research conducted (Pandey & Khare, 2012). There is the assumption that job satisfaction leads to performance. However, several studies describe the weak relationship, though other research states a strong relationship between

happiness and performance (Wang & Kim, 2013).

## CONCLUSION

Research results prove that public service motivation positively influences work satisfaction and performance. Research also results that remuneration significantly affects satisfaction and performance. Remuneration influences performance mediated satisfaction. Payment does not moderate relationship motivation to satisfaction because that p-value has lower than the required. Remuneration policy weakens influence public service motivation to dignity. Remuneration could not moderate job satisfaction because significance is less than the required value. However, the path coefficient is worth negative, policy, applicable remuneration now precisely weaken influence job satisfaction, in the end, could lower performance employee. theory crowding-out show that gift remuneration as award extrinsic to increase job satisfaction and performance of employees government.

Limitations of this study are the sample is only limited to employees who work in the Tax Office Ministry of Finance, so that results this possible will give different results if employees are chosen from the government in other institutions. Measurement variable performance in study use performance self-reported individuals, which will possibly produce additional findings if performance is measured based on performance team or group. Tax Office give remuneration based on revenue target tax, so that possible no effect on performance individual. The Director-General Tax Office could use research results to review repeat policy about payment because change environment during this pandemic for employee tax challenge more. In light of this survey done when peak exposure to Covid-19 in Yogyakarta around the month July 2021 so it's very influential to

public service motivation for employee tax made respondent good atmosphere heart, emotion, and other personal factors. So besides reviewing repeat policy remuneration, employees take precedence through enhancement motivation service more public strong good intrinsic or extrinsic for increase satisfaction, and performance.

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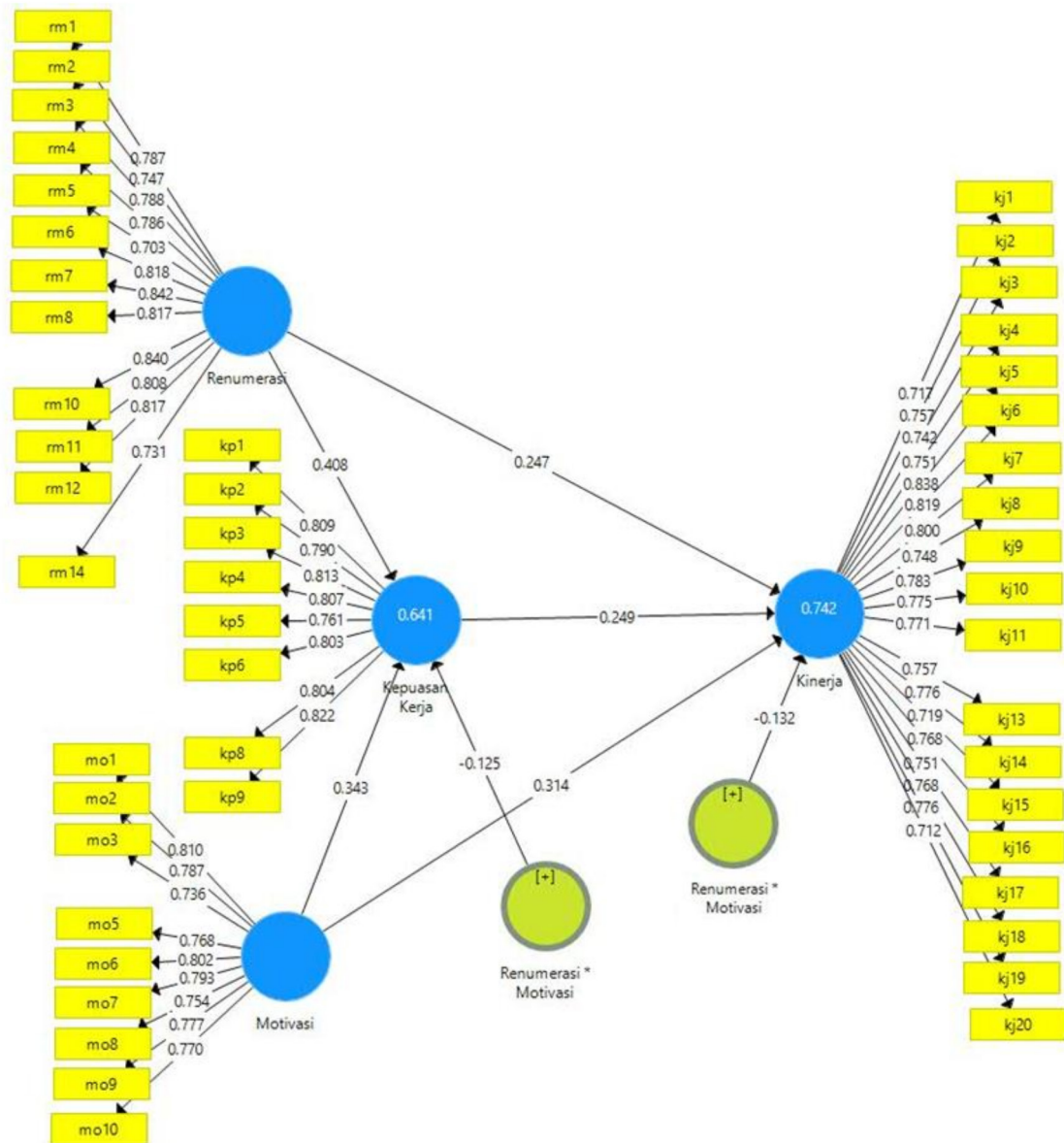
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ATTACHMENT

**Table 2**  
**Predictive Relevance Test (Q<sup>2</sup>)**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Job satisfaction	0.641	0.656	0.069	9.307	0.000
Performance	0.742	0.752	0.066	11.224	0.000

**Figure 1**  
**Model Coefficient Value**



**Figure 2**  
**T -Statistic Value**

