

**PENGARUH PEMAHAMAN PERATURAN TATA CARA
PENGHITUNGAN TUNJANGAN KINERJA PEGAWAI DAN MOTIVASI
KERJA TERHADAP KINERJA PEGAWAI (STUDI KASUS PADA
KANTOR PELAYANAN PAJAK PRATAMA WATES)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh: (1) pemahaman tata cara penghitungan tunjangan kinerja pegawai terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Wates, (2) motivasi kerja terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Wates, dan (3) pemahaman tata cara penghitungan tunjangan kinerja pegawai dan motivasi kerja secara simultan terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Wates.

Desain penelitian ini termasuk dalam penelitian kualitatif. Populasi penelitian ini adalah 69 pegawai. Teknik pengumpulan data penelitian dilakukan melalui kuesioner. Uji validitas menggunakan uji korelasi Pearson Product Moment dan uji reliabilitas menggunakan Cronbach Alpha. Uji prasyarat analisis meliputi uji linearitas, uji multikolinearitas dan uji heteroskedastisitas. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa (1) pemahaman tata cara penghitungan tunjangan kinerja pegawai tidak memberikan pengaruh terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Wates; (2) motivasi kerja memberikan pengaruh terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Wates; dan (3) pemahaman tata cara penghitungan tunjangan kinerja pegawai dan motivasi kerja secara simultan memberikan pengaruh terhadap kinerja pegawai Kantor Pelayanan Pajak Pratama Wates.

Kata Kunci: Tunjangan Kinerja, Motivasi Kerja, Kinerja

**THE EFFECT OF UNDERSTANDING THE REGULATION OF THE
EMPLOYEE PERFORMANCE ALLOWANCES CALCULATION AND
WORK MOTIVATION ON EMPLOYEE PERFORMANCE (CASE STUDY
IN THE WATES TAX SERVICE OFFICE)**

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ABSTRACT

This study aims to determine the effect of: (1) understanding the procedures for calculating employee performance allowances on employee performance at the Pratama Wates Tax Service Office, (2) work motivation on employee performance at the Pratama Wates Tax Service Office, and (3) understanding the procedure for calculating performance allowances, employees and work motivation simultaneously on the performance of employees of the Wates Pratama Tax Office.

This research design is included in qualitative research. The population of this research is 69 employees. The research data collection technique was carried out through a questionnaire. The validity test used the Pearson Product Moment correlation test and the reliability test used Cronbach Alpha. The analysis prerequisite test includes linearity test, multicollinearity test and heteroscedasticity test. The data analysis technique used is multiple linear regression analysis. The results of this study indicate that (1) understanding of the procedure for calculating employee performance allowances has no effect on the performance of the employees of the Wates Pratama Tax Office; (2) work motivation has an influence on the performance of the employees of the Wates Pratama Tax Office; and (3) understanding of the procedures for calculating employee performance allowances and work motivation simultaneously have an influence on the performance of the employees of the Wates Pratama Tax Office.

Keywords: Performance Allowances, Work Motivation, Performance