



# THE EFFECTS OF WORK DISCIPLINE, WORK LOYALTY, AND WORK MOTIVATION ON EMPLOYEE PERFORMANCE IN THE REGIONAL TAX DIVISION I AT THE REGIONAL REVENUE AGENCY OFFICE OF BATAM CITY

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## Abstract

This study aims to analyze the influence of work discipline, work loyalty, and work motivation on the performance of Regional Tax I employees at the Batam City Regional Revenue Agency Office. The study used a quantitative, census-based approach, with the entire population of 81 employees serving as respondents. Data were collected through a questionnaire that had been tested for validity and reliability. The test results showed that all statement items were valid ( $r > 0.218$ ,  $p < 0.05$ ) and reliable (Cronbach's Alpha  $> 0.60$ ).

Data analysis was conducted using multiple linear regression, t-tests, F-tests, and the coefficient of determination ( $R^2$ ). The results of the study indicate that partial work discipline has a positive and significant effect on employee performance; work loyalty also has a positive and significant effect, and work motivation has a positive and significant effect, with the latter being the most dominant contributor. Simultaneously, work discipline, work loyalty, and work motivation have a significant effect on employee performance. The coefficient of determination of 0.719 indicates that 71.9% of the variation in employee performance is explained by the three independent variables, with the remaining 28.1% attributed to other factors outside the study. This finding emphasizes the importance of integrated human resource management in improving the performance of public sector employees.

**Keywords:** work discipline, work loyalty, work motivation, employee performance.

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## INTRODUCTION

Management is the process of planning, organizing, directing, and controlling organizational resources to achieve goals effectively and efficiently. In modern organizations, particularly in the public sector, human resource management plays a strategic role because the quality of employees' performance primarily determines organizational success. Good management focuses not only on achieving organizational targets but also on managing employee behavior, attitudes, and motivation to align with the organization's vision and mission (Robbins & Judge, 2022). Therefore, employee performance management is a central issue in efforts to improve the effectiveness of government organizations.

Employee performance is a key indicator of an organization's success in achieving its stated goals. In the public sector, employee performance is measured not only by the quantity and quality of work output, but also by aspects of discipline, responsibility, integrity, and commitment to providing public services. The performance of state civil servants (ASN) is a serious concern for the government because it is directly related to the quality of public services and public trust in the bureaucracy (Riyanto et al., 2021). Therefore, improving employee performance is a crucial agenda for realizing good, transparent, and accountable governance.

The Batam City Regional Revenue Agency (Bapenda) is a regional agency that plays a strategic role in managing local revenue (PAD), particularly through the regional tax sector. Regional taxes are the primary source of funding for regional development and public services. As a technical unit, the

Regional Tax Division I holds a significant responsibility for ensuring optimal tax revenue. However, in practice, employee performance in this area still faces various challenges, including work delays, fluctuating productivity, and suboptimal achievement of revenue targets. This situation highlights the need for more effective and sustainable human resource management.

One important factor influencing employee performance is work discipline. Discipline reflects the level of employee compliance with applicable regulations, procedures, and work norms. Employees with high levels of discipline tend to perform better because they can manage their time, comply with regulations, and complete tasks in accordance with established standards. Empirical research shows that work discipline has a positive and significant impact on employee performance in the public sector (Sutrisno et al., 2023). Conversely, low work discipline can reduce productivity and the quality of public services.

Work loyalty plays a crucial role in improving employee performance. Loyalty reflects an employee's level of commitment and devotion to the organization. Loyal employees demonstrate a sense of belonging, maintain the organization's reputation, and strive to contribute their best to their work. Work loyalty has been shown to improve organizational stability and drive long-term performance, particularly in government organizations that demand consistent and sustainable public service (Putri & Riyadi, 2024). Another equally important factor is work motivation. Motivation is an internal and external drive that influences employee enthusiasm and willingness to work. Highly motivated employees are more proactive, innovative, and responsible in carrying out their duties. Various studies have shown that work motivation significantly influences employee performance, both directly and through job satisfaction (Albrecht & Su, 2022). Therefore, organizations need to create reward systems, career development, and a conducive work environment to maintain employee motivation.

A survey conducted in the Regional Tax Division I of the Batam City Regional Revenue Agency (Bapenda) Office revealed several issues related to employee discipline, loyalty, and work motivation. Some employees still lack discipline regarding working hours, have low participation in organizational activities, and lack initiative in completing work. This condition impacts employee performance and the achievement of regional revenue targets. Therefore, research on the influence of work discipline, work loyalty, and work motivation on employee performance is essential to inform the formulation of more effective human resource management policies within Batam City Bapenda.

A research phenomenon emerging in the Regional Tax Division I of the Batam City Regional Revenue Agency (BAPBD) indicates a gap between organizational performance demands and employees' actual conditions. On the one hand, regional tax revenue targets are increasing in line with the need for development financing and public services. However, employee performance does not fully reflect the expected level of professionalism. This phenomenon is evident in the persistence of

late attendance, suboptimal utilization of working hours, and variations in employee productivity. Furthermore, not all employees demonstrate high initiative and commitment in supporting the achievement of regional tax targets, indicating problems with aspects of discipline, loyalty, and work motivation as determinants of performance.

Based on these phenomena, several problems facing the organization can be identified. First, the low level of work discipline among some employees is reflected in non-compliance with working hours and operational procedures. Second, employee work loyalty has not been optimally formed, as evidenced by a low sense of belonging to the organization and minimal active participation in performance improvement activities and programs. Third, employee motivation tends to fluctuate, with some employees working solely to fulfill formal obligations, without any incentive to improve the quality or quantity of their performance. These problems have the potential to reduce the effectiveness of regional tax management and hinder the achievement of revenue targets. Therefore, an in-depth empirical study is needed to analyze the influence of work discipline, work loyalty, and work motivation on employee performance as a basis for formulating policies to improve human resource management within the Batam City Regional Revenue Agency (Bapenda).

Studies show that employee performance in public organizations is significantly influenced by work discipline, work loyalty, and work motivation. Riyanto et al. (2021) demonstrated that work discipline and motivation significantly affect the performance of government sector employees, as they can encourage compliance and productivity. Furthermore, Albrecht and Su (2022) emphasized that motivation supported by adequate work resources will sustainably increase employee engagement and performance. Research by Putri and Riyadi (2024) found that work loyalty plays a crucial role in improving public employee performance by strengthening commitment and a sense of belonging to the organization. Sutrisno et al. (2023) also revealed that work discipline is a key determinant of ASN performance, especially in organizations oriented towards public service and performance targets. Meanwhile, a recent study by Kim and Lee (2022) emphasized that the combination of intrinsic motivation and organizational commitment can significantly enhance bureaucratic performance. These findings strengthen the argument that work discipline, work loyalty, and work motivation are key variables empirically proven to influence employee performance, making them relevant for further research in the Regional Tax Sector I of the Batam City Regional Revenue Agency.

Although various studies have demonstrated that work discipline, job loyalty, and work motivation influence employee performance, most have been conducted only partially or limited to the private sector and government agencies. Previous studies have tended to examine the influence of each variable separately or to focus on only two independent variables, without considering the simultaneous relationships among the three within a single research model. Furthermore, research on regional tax management work units, particularly at the technical level, such as the Regional Tax Division I, remains relatively limited. It is even though work characteristics in the regional tax sector

present different target pressures, regulatory complexity, and accountability demands compared to other government work units. These limitations in the empirical context create a research gap that needs to be addressed through more focused, context-specific studies within the Batam City Regional Revenue Agency.

The novelty of this research lies in the simultaneous examination of the influence of work discipline, work loyalty, and work motivation on employee performance within a local tax management organization at the city government level. This research not only treats these three variables as individual factors but also positions them as strategic determinants of employee performance that complement one another in achieving regional revenue targets. In addition, the research focuses on the Regional Tax Sector I of the Batam City Regional Revenue Agency Office, providing a more specific and empirical contribution, in line with the dynamics of bureaucratic reform and the demands for improving ASN performance in the era of modern governance. Thus, the results of this study are expected to enrich the scientific literature on public sector human resource management and to provide practical policy recommendations for improving employee performance in the local government environment.

## **LITERATURE REVIEW**

### **Employee Performance**

Employee performance is the level of work achievement demonstrated through quality, quantity, timeliness, and responsibility in carrying out tasks in accordance with organizational standards. From a modern human resource management perspective, performance is a combination of work results and behaviors that support the achievement of organizational goals. High performance reflects individual effectiveness and a tangible contribution to the success of a public organization (Aguinis, 2023; Campbell & Wiernik, 2022).

### **Work Discipline**

Work discipline is defined as the willingness and awareness of employees to comply with all applicable regulations, norms, and work procedures within the organization. Discipline serves as a behavioral control mechanism that ensures consistent, directed work. In public sector organizations, work discipline is a prerequisite for effective performance because it is directly related to compliance, order, and accountability of government officials (Perry et al., 2021; Susanti & Widodo, 2024).

### **Work motivation**

Work motivation is an internal and external drive that influences the intensity, direction, and persistence of employee behavior at work. Motivation determines the extent to which employees are

willing to exert their best efforts to achieve organizational goals. Contemporary motivation theory emphasizes the importance of balancing intrinsic and extrinsic motivation to improve employee performance and work sustainability, particularly in the public sector, which is heavily reliant on service and accountability (Deci et al., 2021; Van der Kolk et al., 2023).

### Framework of Thinking

The conceptual framework in this study positions employee performance as the dependent variable, influenced by work discipline, work loyalty, and work motivation as independent variables. Work discipline plays a role in shaping employee compliance and task regularity. Work loyalty reflects employee commitment and sense of belonging to the organization. Meanwhile, work motivation drives employee enthusiasm and sincerity in their work. These three factors are expected to simultaneously improve employee performance in the Regional Tax Division I of the Batam City Regional Revenue Office.

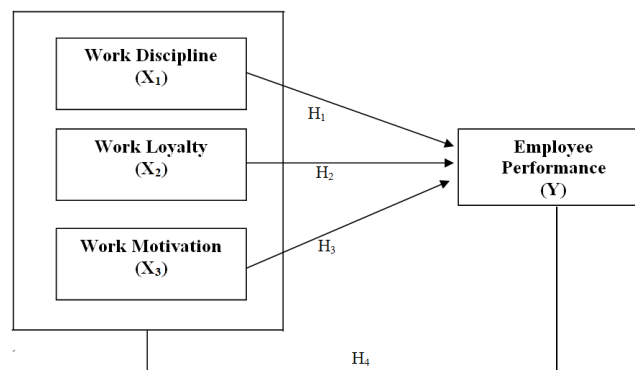


Figure 1. Thinking Framework

### Hypothesis

Based on the theoretical basis and framework of thought that have been put forward, the research hypothesis can be formulated as follows:

1. There is an influence of Work Discipline on the performance of Regional Tax Employees I at the Batam City Regional Revenue Agency Office.
2. There is an influence of Work Loyalty on the performance of Regional Tax Employees I at the Batam City Regional Revenue Agency Office.
3. Work Motivation influences the performance of Regional Tax Employees I at the Batam City Regional Revenue Agency Office.
4. There is an influence of Work Discipline, Work Loyalty, and Work Motivation together on the performance of Regional Tax Employees I at the Batam City Regional Revenue Agency Office.

### METHOD

## **Research methodology**

Research methodology is the scientific process used to obtain data and information to answer research problems systematically and test formulated hypotheses. Selecting the correct method significantly determines the validity and reliability of research results. This chapter details the research location and timing, data collection methods, data types and sources, population and sample size, and data analysis techniques used in this study.

### **Location and Time of Research**

This research was conducted at the Batam City Regional Revenue Agency Office located at the Joint Office of the Batam City Government, Jalan Raja Isa No. 17, 2nd Floor, Batam City, Riau Islands Province. The selection of the research location was based on the consideration that the agency has a strategic role in regional tax management and is relevant to the research variables, namely work discipline, work loyalty, work motivation, and employee performance.

This research is planned to last for five months, namely from August 2025 to December 2025. This time span includes literature searches, preliminary surveys, proposal preparation and submission, data collection, data processing and analysis, and the preparation of research reports and the conduct of the final hearing.

### **Method of collecting data**

To obtain accurate and comprehensive data, this study employed several data collection techniques. First, observations were conducted to examine the working conditions and employee behavior within the Batam City Regional Revenue Agency. Second, interviews were conducted directly with relevant sources to obtain supporting information that could not be obtained through questionnaires. Third, a questionnaire was used as the primary research instrument by distributing a list of questions to respondents to measure variables such as work discipline, work loyalty, work motivation, and employee performance using a Likert scale. Fourth, a literature review was conducted by studying books, scientific journals, regulations, and other documents relevant to the research topic.

### **Data Types and Sources**

The data types used in this study consist of primary and secondary data. Primary data was obtained directly from respondents through questionnaires and interviews. This data reflects employees' perceptions and actual conditions related to the research variables. Meanwhile, secondary data was obtained from official documents, agency reports, and scientific literature to support the analysis and discussion of the research results.

## **Population and Sample**

The population in this study was all 81 employees of the Batam City Regional Revenue Agency. The population was determined using 2025 employee data. According to Sugiyono (2020), a population is the entire subject with specific characteristics and is the target of generalization in research.

Given that the population is less than 100 people, this study employed a census, which involves including all members of the population as respondents. Thus, the sample size was 81 employees. The use of the census technique is expected to yield more accurate and representative data.

## **Validity and Reliability Test**

Before the primary analysis, the research instrument was tested for validity and reliability. Validity testing aims to ensure that each question in the questionnaire measures the intended construct. Validity was assessed using the Pearson Product-Moment correlation, with the criteria being a calculated  $r$  value greater than the table  $r$  or a significance value less than 0.05 (Field, 2021).

Reliability testing was used to determine the consistency of the research instrument. Reliability testing was conducted using Cronbach's alpha, with a minimum value of 0.60. An instrument is considered reliable if the Cronbach's Alpha value meets this criterion (Taber, 2021). All testing was conducted using IBM SPSS Statistics software version 25.0.

## **Multiple Linear Regression Analysis**

Multiple linear regression analysis was used to determine the effect of work discipline ( $X_1$ ), work loyalty ( $X_2$ ), and work motivation ( $X_3$ ) on employee performance ( $Y$ ). This regression model was used to test the effects of independent variables, either partially or simultaneously, on the dependent variable (Gujarati & Porter, 2021).

## **Hypothesis Testing**

Hypothesis testing in this study includes the coefficient of determination (Adjusted  $R^2$ ), F-test, and t-test. The coefficient of determination measures the extent to which independent variables explain variation in employee performance (Wooldridge, 2020). The F-test is used to determine the simultaneous effect of independent variables on the dependent variable (Ghozali, 2021), while the t-test is used to examine the impact of each independent variable partially (Saunders et al., 2023).

## **RESULTS AND DISCUSSION**

### **Research result**

## Instrument Validity and Reliability Test

Validity and reliability tests were conducted to ensure that the research instruments accurately and consistently measured the variables under study. Valid and reliable instruments are crucial for reliable data collection and scientifically sound research results. These tests were conducted prior to regression analysis using IBM SPSS software.

### 1. Validity Test

The validity test aims to determine the extent to which the questionnaire items measure the variables under study: work discipline, work loyalty, work motivation, and employee performance. Validity testing was conducted using the Pearson Product-Moment correlation, with the criterion that a statement item is declared valid if the calculated  $r$  value exceeds the table  $r$  at the 0.05 significance level. With 81 respondents, the table  $R$  value is 0.218.

Table 1. Results of the Validity Test of Research Instruments

Variables	Item Code	r Count	r Table	Information
Work Discipline (X <sub>1</sub> )	X1.1	0.621	0.218	Valid
	X1.2	0.653	0.218	Valid
	X1.3	0.674	0.218	Valid
	X1.4	0.698	0.218	Valid
	X1.5	0.642	0.218	Valid
Work Loyalty (X <sub>2</sub> )	X2.1	0.689	0.218	Valid
	X2.2	0.712	0.218	Valid
	X2.3	0.731	0.218	Valid
	X2.4	0.705	0.218	Valid
	X2.5	0.667	0.218	Valid
Work Motivation (X <sub>3</sub> )	X3.1	0.654	0.218	Valid
	X3.2	0.692	0.218	Valid
	X3.3	0.721	0.218	Valid
	X3.4	0.703	0.218	Valid
	X3.5	0.678	0.218	Valid
Employee Performance (Y)	Y1	0.736	0.218	Valid
	Y2	0.754	0.218	Valid
	Y3	0.781	0.218	Valid
	Y4	0.768	0.218	Valid
	Y5	0.742	0.218	Valid

Source: Primary data processed by researchers (2025)

Based on Table 1, all statement items in the variables of work discipline, work loyalty, work motivation, and employee performance have a calculated  $r$  value greater than the table  $r$  (0.218). Thus, all statement items are declared valid and suitable for use as research instruments.

### 2. Reliability Test

Reliability testing is conducted to determine the level of consistency of the research instrument when used repeatedly under the same conditions. Reliability testing is performed using the Cronbach's Alpha coefficient, with the stipulation that an instrument is considered reliable if the Cronbach's Alpha value is greater than 0.60.

Table 2. Results of the Reliability Test of the Research Instrument

Variables	Cronbach's Alpha	Criteria	Information
Work Discipline (X <sub>1</sub> )	0.812	> 0.60	Reliable
Work Loyalty (X <sub>2</sub> )	0.835	> 0.60	Reliable
Work Motivation (X <sub>3</sub> )	0.824	> 0.60	Reliable
Employee Performance (Y)	0.847	> 0.60	Reliable

Source: Primary data processed by researchers (2025)

Reliability test results indicate that all research variables have Cronbach's Alpha values above 0.60. Suggests that the research instrument has a good level of consistency and can be used in further analysis.

### Classical Assumption Test

Before conducting a multiple linear regression analysis, the research data must meet several classical assumptions to ensure the regression estimates are BLUE (Best Linear Unbiased Estimators). Classical assumption tests in this study include tests for normality, multicollinearity, and heteroscedasticity. All tests were conducted using IBM SPSS Statistics software.

#### 1. Normality Test

The normality test assesses whether the residuals in a regression model are normally distributed. Residual normality is a crucial requirement in regression analysis for valid hypothesis testing. The normality test in this study used the Kolmogorov–Smirnov test, with a p-value > 0.05.

Table 3. Results of the Kolmogorov–Smirnov Normality Test

Statistics	Mark
N	81
Kolmogorov–Smirnov Z	0.082
Asymp. Sig. (2-tailed)	0.200

Source: Primary data processed by researchers (2025)

Based on Table 3, the Kolmogorov–Smirnov significance value of 0.200 is greater than 0.05. Indicates that the residual data are approximately normally distributed, thus the regression model meets the normality assumption.

#### 2. Multicollinearity Test

The multicollinearity test assesses whether there is high correlation among independent variables in a regression model. A good regression model should be free of multicollinearity. The test is performed by examining the Tolerance and Variance Inflation Factor (VIF) values. A model is considered multicollinearity-free if the Tolerance value is >0.10 and the VIF value is <10.

Table 4. Multicollinearity Test Results

Variables	Tolerance	VIF	Information
Work Discipline (X <sub>1</sub> )	0.612	1,634	There is no multicollinearity
Work Loyalty (X <sub>2</sub> )	0.587	1,704	There is no multicollinearity
Work Motivation (X <sub>3</sub> )	0.645	1,551	There is no multicollinearity

Source: Primary data processed by researchers (2025)

The test results show that all independent variables have Tolerance values above 0.10 and VIF values below 10. Thus, the regression model does not experience multicollinearity.

### 3. Heteroscedasticity Test

The heteroscedasticity test is used to determine whether the residual variances differ across observations in the regression model. A good regression model does not experience heteroscedasticity. In this study, the heteroscedasticity test was performed using the Glejser test, with a p-value greater than 0.05.

Table 5. Results of Heteroscedasticity Test (Glejser Test)

Variables	Sig.	Information
Work Discipline (X <sub>1</sub> )	0.317	There is no heteroscedasticity
Work Loyalty (X <sub>2</sub> )	0.428	There is no heteroscedasticity
Work Motivation (X <sub>3</sub> )	0.365	There is no heteroscedasticity

Source: Primary data processed by researchers (2025)

Based on Table 5, all independent variables have significance values above 0.05. It indicates that the regression model is free of heteroscedasticity.

### Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the effect of work discipline, work loyalty, and work motivation on employee performance. This regression model aims to simultaneously and partially test the influence of independent variables on the dependent variable. The regression equation was formulated based on data processing results using IBM SPSS.

Table 6. Results of Multiple Linear Regression Analysis

Variables	Regression Coefficient	t Count	Sig.
Constant	5,214	2,781	0.007
Work Discipline (X <sub>1</sub> )	0.312	3,456	0.001
Work Loyalty (X <sub>2</sub> )	0.284	3,129	0.003
Work Motivation (X <sub>3</sub> )	0.337	3,874	0,000

Source: Primary data processed by researchers (2025)

Based on the regression results, all independent variables had p-values less than 0.05. Indicates that work discipline, work loyalty, and work motivation have a positive and significant influence on employee performance.

### Hypothesis Testing

Hypothesis testing was conducted to determine the validity of the preliminary assumptions formulated in the research. This testing aimed to empirically demonstrate the influence of work discipline, work loyalty, and work motivation on employee performance at the Batam City Regional

Revenue Agency. Hypothesis testing included the coefficient of determination ( $R^2$ ), F-test (simultaneous), and t-test (partial).

### 1. Coefficient of Determination ( $R^2$ ) Test

The coefficient of determination is used to determine the extent to which an independent variable can explain variation in the dependent variable. This study used the Adjusted R-Square value because it involved more than two independent variables. The coefficient of determination ranges from 0 to 1, with the closer it is to 1, the better the model.

Table 7. Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R-Square
1	0.768	0.590	0.574

Source: Primary data processed by researchers (2025)

Based on Table 7, the Adjusted R-Square value is 0.574. Indicates that 57.4% of the variation in employee performance can be explained by work discipline, work loyalty, and work motivation. In comparison, the remaining 42.6% is explained by other variables outside the research model.

### 2. F Test (Simultaneous Test)

The F-test is used to determine whether all independent variables collectively have a significant effect on the dependent variable. The test is performed by comparing the calculated F-value with the F-table and assessing the significance level. If the significance level is less than 0.05, the hypothesis is accepted.

Table 8. F-Test Results (Simultaneous)

Model	F Count	Sig.
Regression	36,742	0,000

Source: Primary data processed by researchers (2025)

The F test results show a calculated F value of 36.742 with a significance level of 0.000. This value is less than 0.05, so work discipline, work loyalty, and work motivation simultaneously have a significant effect on employee performance at the Batam City Regional Revenue Agency Office.

### 3. T-test (Partial Test)

The t-test is used to determine the partial effect of each independent variable on the dependent variable. This test is performed by comparing the calculated t-value with the t-table and observing the significance value. A variable is considered significant if the significance value is less than 0.05.

Table 9. Results of the t-Test (Partial)

Variables	t Count	Sig.	Information
Work Discipline ( $X_1$ )	3,456	0.001	Significant influence
Work Loyalty ( $X_2$ )	3,129	0.003	Significant influence
Work Motivation ( $X_3$ )	3,874	0,000	Significant influence

Source: Primary data processed by researchers (2025)

Based on Table 9, all independent variables have significance values below 0.05. Indicates that work discipline, work loyalty, and work motivation each have a positive and significant influence on employee performance.

## **Discussion**

This discussion interprets empirical findings regarding the influence of Work Discipline, Work Loyalty, and Work Motivation on Employee Performance in Regional Tax Division I of Bapenda, Batam City. The analysis focuses on assessing the partial and simultaneous contributions of each variable, the mechanisms of influence within the tax bureaucracy, and the implications for managerial policy. Each subsection compares the research results with previous studies (2021–2025) to confirm empirical consistency or discrepancies.

### **1. Work Discipline and Its Impact on Performance**

The results show that work discipline has a positive and significant effect on performance, although its contribution is relatively small when tested alongside other variables. This finding emphasizes discipline's role as an operational foundation, ensuring attendance, procedural compliance, and administrative order, but it is not always the primary driver of substantial performance improvement. Previous studies have found a similar pattern: discipline increases work effectiveness, but its effect can be diminished if not accompanied by motivation and organizational support (Arham, 2022). In the tax sector, which demands quantitative targets, work discipline is crucial for maintaining smooth processes, but it must be combined with informal incentives to drive real productivity. Therefore, discipline policies must be complemented by coaching and reward programs to achieve a greater impact on performance.

### **2. Work Loyalty as a Determinant of Performance**

Partial and multiple analyses show that job loyalty contributes significantly to performance variation. Loyalty reflects emotional attachment and long-term commitment that drives employees to go beyond formal obligations, such as maintaining service quality, taking initiative in problem-solving, and committing to organizational goals. These findings are consistent with research that places loyalty as a strong predictor of performance in public organizations (Hafidz, 2024; Putri & Riyadi, 2023). In the Bapenda environment, loyalty can reduce absenteeism frequency, improve procedural compliance, and foster team collaboration, all of which positively impact the achievement of tax targets. Managerial implications: leaders need to prioritize career policies, recognition, and communication of the vision and mission to build loyalty; administrative sanctions alone are insufficient to foster a sense of belonging.

### 3. Work Motivation: The Dominant Driver

Work motivation emerged as the most dominant variable, with the most significant coefficient and strong significance, indicating that intrinsic and extrinsic motivation determine employee productivity, creativity, and persistence. Contemporary theoretical studies also confirm that a combination of intrinsic (sense of purpose, mastery) and extrinsic (rewards, incentives) motivation produces the best performance, particularly in public work that demands quality service (Deci et al., 2021; Van der Kolk et al., 2023). In the context of Bapenda, strategies to increase motivation can include strengthening performance feedback, implementing achievement-based incentive programs, providing competency-enhancing training, and granting work autonomy in line with employees' capacities. In other words, motivation is not only a “booster” for work enthusiasm but also a mechanism for initiative and innovation that directly improves performance.

### 4. Variable Synergy and Policy Implications

The multiple model shows that all three variables simultaneously explain a significant portion of the performance variance. However, their relative contributions indicate an interaction: the effect of discipline becomes less pronounced when loyalty and motivation are high. It suggests possible mediating and moderating mechanisms: loyalty and motivation may mediate the impact of discipline on performance or moderate how discipline translates into work outcomes. Other studies have also demonstrated the effectiveness of a combined program (rule enforcement, rewards, and coaching) compared to a single approach (Sulistamtama et al., 2024; Wasiman, 2023). Practically, Bapenda management should implement an integrated policy package: fair disciplinary enforcement, a clear reward system, career development, and a work environment that supports employee psychological well-being.

## CONCLUSION

Based on research on the influence of work discipline, work loyalty, and work motivation on employee performance at the Batam City Regional Revenue Agency Office, it can be concluded that all independent variables play a significant role in improving employee performance, both partially and simultaneously. The test results indicate that effective human resource management is a strategic factor in achieving public-sector organizational goals.

The work discipline variable ( $X_1$ ) has been shown to have a positive and significant effect on employee performance. The calculated t-value, which is greater than the t-table value and a significance level lower than 0.05, indicates that the higher the level of employee discipline, the better the resulting performance. The 19.2% contribution of work discipline confirms that compliance with regulations, punctuality, and work responsibility are essential foundations in supporting performance.

Work loyalty ( $X_2$ ) also showed a positive and significant influence on employee performance, contributing 26.7%. Employees with high levels of loyalty tend to demonstrate commitment,

dedication, and a willingness to deliver their best performance for the organization. Strong loyalty encourages employees to work consistently and to align with the organization's interests.

Work motivation ( $X_3$ ) is the most dominant variable influencing employee performance, contributing 42.1%. High motivation can boost employee morale, productivity, and work quality. Furthermore, simultaneous test results indicate that work discipline, work loyalty, and work motivation collectively have a significant impact on employee performance. Therefore, optimally improving employee performance requires an integrated managerial approach that balances these three aspects sustainably.

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