

Analysis of the Effect of Work Discipline and Compensation on Employee Performance Through Work Motivation at KPP Pratama Jakarta Gambir Tiga

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ABSTRACT :

This study aims to examine the effect of work discipline and compensation on employee performance through work motivation. This research was conducted at KPP Pratama Jakarta Gambir Tiga with a population of 67 employees. The sampling technique in this study using nonprobability sampling technique. Namely a sampling technique that does not provide equal opportunities or opportunities for each element of the population member to be selected into a sample where the population size is the same as the sample size. This research uses quantitative methods by distributing questionnaires to employees of KPP Pratama Jakarta Gambir Tiga and taking a number of books, journals, and examples of previous research related to this research. The data analysis method used in this research is regression analysis, descriptive analysis, and path analysis. The results showed that work discipline and compensation affect work motivation.

Keywords: *Work Discipline, Work Environment, Work Motivation, Employee Performance*

INTRODUCTION

Along with the increasingly intense global competition, organizations, including government agencies, are required to improve their organizational performance in the future. As a government agency, the Tax Service Office Pratama Jakarta Gambir Tiga must encourage its employees to work in accordance with the responsibilities given so that the objectives of the institution can be realized.

KPP Pratama Jakarta Gambir Tiga was formed on July 23, 2001 based on the Minister of Finance Decree No.443/KMK/01/2002 on the Organization and Work Procedures of the Regional Office of the Directorate General of Taxes, Tax Service Office, Land and Building Tax Service Office, Tax Inspection and Investigation Office, and Office of Counseling and Observation of Tax Potential. Previously, KPP Pratama Jakarta Gambir Tiga was an expansion of KPP Pratama Jakarta Gambir which based on the Decree of the Minister of Finance of the Republic of Indonesia Number 94/KMK.01/1994 was previously in the working area of Regional Office V Jakarta Raya II.

Employees are the most important factor that determines the progress or decline of an organization. Achieving organizational goals requires employees who can meet organizational requirements and carry out the specified tasks. Every organization or government agency always strives to improve the performance of its employees in the hope of achieving the goals of the organization or agency.

Government agencies must strive to have knowledgeable and highly qualified employees

and manage them as well as possible so that their performance increases. Government agencies certainly need potential human resources, both managers and implementers, to ensure that the decisions made and the goals set in each activity can be achieved properly.

Organizational performance is reflected in the performance of its employees, if the organization's employees do the work in accordance with existing operational standards, it will provide good performance output so that it has an impact on the organization. This is in line with Hasibuan's statement (in Ramadhan and Nugroho, 2018: 1395) which states that performance is a result of the work achieved by a person in carrying out the tasks assigned to him based on skills, experience, sincerity and time. According to Robbins (in Nugroho et al, 2017: 195-196), there are several indicators used to measure employee performance in this study, including employee work quantity, employee work quality, timeliness, employee efficiency and employee independence.

The following is the data on the results of employee performance scores and the performance value of the Jakarta Gambir Tiga Primary Tax Service Office:

Table 1.1. Employee Performance Value of KPP Pratama 2022-2023

| Year | number of employees | Percentage NKP |
|------|---------------------|----------------|
| 2022 | 65 | 72,4% |
| 2023 | 67 | 68,2% |

Tabel 1Source: Employee Performance Assessment Data (processed)

Employee performance assessment data of KPP Pratama Jakarta Gambir Tiga shows a decrease from the period 2022 to 2023. The basis of employee performance assessment used is the Work Achievement Index and also the Behavior Score which consists of Service Orientation Value, Discipline Value, Cooperation Value, Commitment Value, and Leadership Value.

Table 1.2. KPP Pratama Performance Value 2022-2023

| Performance value indicators * | Target | 2022 realization | Achievement index * | Target | 2023 realization | Achievement Index * |
|--------------------------------|--------|------------------|---------------------|--------|------------------|---------------------|
| Tax Revenue | 100% | 100,25% | 50,12% | 100% | 84,62% | 42,31% |
| Extra Effort Acceptance | 100% | 170,82% | 60% | 100% | 45,30% | 22,65% |

Tabel 2Source: Jakarta Gambir Tiga Pratama Tax Office Performance Assessment Data (processed)

**Stakeholder Perspective*

The data above shows that the percentage taken from the stakeholder perspective, namely, the achievement index of the performance value indicator of tax revenue and extra effort revenue. With a detailed explanation of the performance value based on tax revenue by the state which is optimally seen from routine tax revenue and extra effort revenue or tax revenue outside routine tax revenue. From the performance value data, it can be seen that it has decreased, in the 2022 period the tax revenue achievement index was 50.12% but in the 2023 period it was only 42.31%, as well as the extra effort revenue which decreased from 60.00% in the 2022 period to 22.65% in the 2023 period. This shows that in terms of work achievement

has decreased.

Table 1.3 Data on Lateness of Employees of KPP Pratama Jakarta Gambir Tiga in 2023

| month | Number of Delays | Percentage of Lateness |
|-----------|------------------|------------------------|
| January | 7 | 11,48% |
| February | 0 | 0,00% |
| March | 4 | 6,67% |
| April | 6 | 6,00% |
| Mei | 9 | 15,00% |
| June | 10 | 16,67% |
| July | 0 | 0,00% |
| August | 8 | 11,43% |
| September | 9 | 13,43% |
| October | 5 | 7,70% |
| November | 5 | 7,70% |
| December | 9 | 13,43% |
| Average | | 9,12% |

Tabel 3Source: Monthly Report on Employee Orderliness of KPP Pratama Jakarta Gambir Tiga 2023

The absence data in Table 1.3 shows the percentage of lateness at KPP Pratama Jakarta Gambir Tiga. Judging from the data from month to month the level of tardiness tends to still go up and down.

Work discipline includes being present on time and complying with work regulations and work standards. Tardiness and inconsistency in regulations can cause employees to be misinterpreted by interested outsiders, superiors, coworkers and even subordinates.

By caring for employees through appropriate and fair compensation, employees are expected to work better and do a better job. According to Singodimedjo's work in Sutrisno (2009: 94-98), remuneration is the total amount of compensation received by employees from agencies for the services and energy they provide. According to Pangabean (2004: 84), remuneration is any form of bonus, whether in cash or otherwise, which is money given by the agency to its employees appropriately and fairly for their achievements in achieving agency goals. According to Dessler (2009: 125), remuneration is any reward given to an employee and arises from the employee's work. In reality, everyone's performance is different, but compensation in the form of money or goods is one of the means of meeting needs. By fulfilling the needs of life, humans work by selling their energy, thoughts and also the time they have to the agency in the hope of getting compensation (reward).

The provision of compensation in the form of performance allowances to employees is expected to influence the achievement of organizational goals, support organizational strategies and structures, and motivate employees to be able to retain competent individuals in accordance with established standards of expertise and most importantly can achieve work achievement targets set by KPP Pratama Jakarta Gambir Tiga.

Some of the things that make employee motivation decrease at KPP Pratama Jakarta Gambir Tiga include many updated tax regulations including the Law, Decree of the Minister of Finance, Circular Letter of the Directorate General of Taxes, and Decree of the Directorate General of Taxes. Employees are required to always follow the development of the applicable tax regulations. Another obstacle that employees must face is the number of taxpayers that always increases every year, but is not matched by an increase in the number of employees. With a limited number of employees, employees are required to be able to always serve taxpayers as well as possible. So it is necessary to have work motivation so that employees remain enthusiastic and consistent in carrying out their work.

Literature Review

Employee performance according to Siagian in Fachrezi hakim and Hazmanan Khair (2020: 109) explains the definition of employee performance is “A work result achieved during a certain time”. According to Farisi, S., et al (2020) employee performance is the result of work that employees see the contribution that has been made, in the form of work that has been completed. According to Silaen, N. R. et al (2021) employee performance is the result of the work that has been carried out by employees. Sedarmayanti in Burhannudin, et al (2019: 192) states that employee performance is “the achievement of a person or group in an organization in completing their duties and responsibilities in order to achieve organizational goals legally, without violating the law, and morally and ethically.”

Meanwhile, according to Arisanti et al., (2019) Employee performance can also be interpreted as the quality and quantity of work achieved by employees to carry out their duties in accordance with the responsibilities given to them (Mangkunegara, 2017). Almaududi et al., (2021) defines that performance is a result that a person achieves in carrying out tasks based on skills, experience and seriousness and time according to predetermined standards and criteria. Another opinion regarding the definition of performance, namely by Kurnia & Sitorus (2022) employee performance is the overall ability of a person to work optimally to achieve work goals and various goals are created with less sacrifice than the results achieved. According to Cashmere in Fachrezi hakim and Hazmanan Khair (2020: 109) explains that employee performance is the result of a person's work and work behavior in a period.

From the above theories, we can know that employee performance is the result of the work of employees in achieving activities carried out by these employees to realize the goals, vision and mission of an organization. Therefore, the researcher concludes that the definition of performance is the work of an employee in a process or the implementation of tasks according to his responsibilities in a certain period that can affect the achievement of a particular organization.

In general, work productivity is defined as the relationship between outputs produced and actual inputs. According to Hasibuan in Busro (2018: 340) states that productivity is a comparison between output (results) and input (input). If productivity rises, it will increase efficiency (time-material-labor) and work systems, production techniques and an increase in the skills of the workforce. According to Sutrisno (2017: 102) argues that productivity is a comparison between the results achieved with the

participation of labor as a unit of time. The role of labor here is the use of resources and effectively and efficiently.

Thus it can be said that productivity is a combination of effectiveness in the implementation of tasks with the efficient use of resources. Based on the concept of productivity above, Mathis suggests that productivity is the measurement and quantity of work by considering all costs and things related and necessary for the job.

Hasibuan (2019: 193), “discipline is a person's awareness and willingness to obey all agency regulations and applicable social norms”. Latainer in Sutrisno (2019: 87) defines “discipline as a force that develops within the employee's body and causes employees to adjust voluntarily to decisions, rules, and high values of work and behavior”. Singodimedjo in Sutrisno (2019: 86) “discipline is an attitude of a person's willingness and willingness to obey and obey the norms that apply around him and employee discipline greatly affects agency goals”. Nadeak (2020: 181) “one way to increase employee work productivity is to have good work discipline”.

Dewi and Harjoyo (2019: 93) etymologically “Discipline comes from the English disciple which means followers or adherents, teaching, training and so on”. Meanwhile, Singodimedjo and Sutrisno in Agustini (2019: 90) “discipline is an attitude of willingness and willingness of a person to obey and obey the norms of the rules that apply around him”. Agustini (2019: 81) “work discipline is also the willingness and compliance to behave in accordance with the rules in the agency concerned”. Rivai in Rizki and Suprajang (2017) “work discipline has several components such as attendance, adherence to work rules, adherence to work standards, high levels of vigilance, and working ethically”.

Silalahi & Bangun (2020) state that work discipline is a way to foster awareness of workers in carrying out their duties and this arises through a process. Surono (2020) states that discipline can be interpreted when employees always come and go home on time, do all the work properly, comply with all agency regulations and applicable social norms. Nugraha & Sari (2020) state that work discipline is a person's behavior in accordance with existing regulations, work procedures or discipline is an attitude, behavior, and actions that are in accordance with the rules of the organization, both written and unwritten.

From the above definition, it can be concluded that work discipline is an attitude of willingness and willingness of a person to obey and obey the rules that apply, both written and unwritten and be able to carry them out and not avoid receiving sanctions if he violates the duties and authority given to him. The purpose of discipline both in groups and individually is to direct a person's behavior to a harmonious reality and to create these conditions, first the harmony between the rights and obligations of employees must be realized.

According to Maruli (2020, p.58) says that work motivation is everything that arises from a person's desire, by causing passion and desire from within a person who can influence and direct and maintain behavior to achieve goals or desires in accordance with the scope of work. According to

Ferdinatus (2020, p.3), work motivation is something that must be built with a good personality or character, because work motivation based on the wrong principles and reasons will result in a loss personally and organizationally. According to Susilo et al., (2023) work motivation as a situation that can arouse, direct, and maintain behavior related to the work environment.

According to Kurniawan, (2022) work motivation is a set or collection of behaviors that provide the basis for a person to act in a way that is directed towards certain specific goals. According to Chandra & Syardiansah, (2021) work motivation is a hidden power that exists in people and can be developed by external pressure, monetary and non-monetary rewards and can affect performance. According to Pratiwi (2019, p.97) says "Work motivation is a set of energetic forces that come from inside and outside the individual, to initiate work-related behavior in both form, direction, intensity, and duration." According to Winardi (2018: 2) motivation is the result of a number of processes both internal and external to an individual so as to create an attitude of enthusiasm and enthusiasm in carrying out certain activities.

From every statement put forward by many experts above, the author believes that work motivation is an internal drive within a person without any coercion from anyone to do certain things that interest that person in achieving the established goals.

METHOD

The research design is formulated with the aim of having a clear direction and targets to be achieved in the research. If the research objectives are clear and well-articulated, then the research and problem-solving will proceed smoothly as well. The first step in research is identifying the problem, which serves to define the boundaries of the issue so that the scope of the research does not deviate from its objectives. This is followed by an elaboration of the background of the problem, intended to introduce and explain the context of the issues and phenomena in the field.

In the form of inferential research, researchers must formulate their research hypotheses and determine the research variables, followed by operationalizing each variable used. The next step is to select the research instruments. The instruments used to measure the research variables play a crucial role in the effort to obtain accurate and reliable information. In fact, the validity of the research results largely depends on the quality of the data collection instruments.

The next step is to determine the sampling technique used in the research and the collection of research data from the field. Research data is collected through data collection instruments, observations, and documentation. Once the data is obtained, data processing and analysis are conducted. The data processing process begins with data tabulation in a table, descriptive analyses, hypothesis testing, and concluding the results of the analysis.

The population studied consists of employees of KPP Pratama Jakarta Gambir Tiga, totaling 67 individuals. Since the population size in this study is small or less than 100 people, the researcher did not draw a sample from the population (the sample size is equal to the population

size). This research uses Nonprobability Sampling techniques, which is a sampling method that does not provide equal opportunities for each member of the population to be selected as a sample, where the number of the population is equal to the number of samples. By using the saturation sampling technique, which is a method of determining a sample where all members of the population are used as the sample, and research with a very small margin of error for generalization.

RESULTS AND DISCUSSION

Test the normality of the variables of work discipline, compensation, work motivation, and employee performance. The purpose of the normality test is to determine whether the residual values are normally distributed or not. A good regression model is one where the normality test shows that the residual values are normally distributed. Mathematically, the residual is the difference between the predicted value and the actual observed value when the data used is sample data. Basis for decision-making:

- If the significance value > 0.05 , then the residual values are normally distributed.
- If the significance value < 0.05 , then the residual values are not normally distributed.

Table
Results of the Kolmogorov Smirnov Test

One-Sample Kolmogorov-Smirnov Test

| | | Work Discipline _X1 | Compensation X2 | Work motivation _X3 | Performance _Y |
|----------------------------------|----------------|---------------------|-------------------|---------------------|-------------------|
| N | | 67 | 67 | 67 | 67 |
| Normal Parameters ^{a,b} | Mean | 59.2836 | 34.7463 | 43.0149 | 34.4179 |
| | Std. Deviation | 8.98451 | 4.12069 | 5.70883 | 3.70155 |
| Most Extreme Differences | Absolute | .138 | .165 | .134 | .130 |
| | Positive | .116 | .165 | .134 | .082 |
| | Negative | -.138 | -.128 | -.122 | -.130 |
| Test Statistic | | .138 | .165 | .134 | .130 |
| Asymp. Sig. (2-tailed) | | .058 ^c | .066 ^c | .079 ^c | .076 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

From the results of the Kolmogorov-Smirnov test calculations above, the normality test results are obtained: for work discipline, it is 0.058; for compensation, it is 0.066; for work motivation, it is 0.079; and for employee performance, it is 0.076, all of which are greater than 0.05. This means that it can be said that the data is normally distributed and can be used in the research.

The Linearity Test serves to determine the form of the relationship (between the independent variable and the dependent variable), whether it is linear or non-linear. The term linear itself refers to a relationship that resembles a straight line. The basis for decision-making is based on the value of Sig. deviation from linearity:

- If the Sig. deviation from linearity value > 0.05 , then there is a linear relationship between the independent variable and the dependent variable.
- If the Sig. deviation from linearity value < 0.05 , then there is no linear relationship between the independent variable and the dependent variable.

Table

Results of the Test of Linearity: Work Discipline (X1) with Employee Performance (Y)

ANOVA Table

| | | | Sum of Squares | df | Mean Square | F | Sig. |
|---------------------------------------|----------------|--------------------------|----------------|----|-------------|---------|------|
| Performance_Y * Work_Discipline_X1 | Between Groups | (Combined) | 836.870 | 22 | 38.040 | 24.822 | .000 |
| | | Linearity | 501.805 | 1 | 501.805 | 327.448 | .000 |
| | | Deviation from Linearity | 335.065 | 21 | 15.955 | 10.412 | .383 |
| | Within Groups | | 67.429 | 44 | 1.532 | | |
| | Total | | 904.299 | 66 | | | |

Tabel 4 Source: Processed data, 2025

Based on the significance value from the table above, the significance value of Deviation from linearity = 0.383 is greater than 0.05, which means there is a linear relationship between the work discipline variable (X1) and the employee performance variable (Y).

Table

Results of the Test of Linearity: compensation (X2) with employee performance (Y)

ANOVA Table

ANOVA Table

| | | | Sum of Squares | df | Mean Square | F | Sig. |
|------------------------------------|----------------|--------------------------|----------------|----|-------------|---------|------|
| Performance_Y * Compensation_X2 | Between Groups | (Combined) | 715.871 | 12 | 59.656 | 17.096 | .000 |
| | | Linearity | 691.169 | 1 | 691.169 | 198.077 | .000 |
| | | Deviation from Linearity | 24.702 | 11 | 2.246 | .644 | .783 |
| | Within Groups | | 188.428 | 54 | 3.489 | | |

| | | | | | |
|-------|---------|----|--|--|--|
| Total | 904.299 | 66 | | | |
|-------|---------|----|--|--|--|

Tabel 5Source: Processed data, 2025

Based on the significance value from the table above, the significance value of deviation from linearity = 0.783 is greater than 0.05, which means there is a linear relationship between the compensation variable (X2) and employee performance (Y).

Table

Results of the Test of Linearity: Work Motivation (X3) with Employee Performance (Y)
ANOVA Table

ANOVA Table

| | | | Sum of Squares | df | Mean Square | F | Sig. |
|--|----------------|--------------------------|----------------|----|-------------|---------|------|
| Performance_Y * Work motivation_X3 | Between Groups | (Combined) | 787.146 | 16 | 49.197 | 20.997 | .000 |
| | | Linearity | 709.751 | 1 | 709.751 | 302.917 | .000 |
| | | Deviation from Linearity | 77.395 | 15 | 5.160 | 2.202 | .119 |
| | Within Groups | | 117.153 | 50 | 2.343 | | |
| | Total | | 904.299 | 66 | | | |

Tabel 6Source: Processed data, 2025

Based on the significance value from the table above, the significance value of deviation from linearity = 0.119 is greater than 0.05, which means there is a linear relationship between the work motivation variable (X3) and employee performance (Y).

The purpose of the Multicollinearity test is to determine whether there is inter-correlation (strong relationships) among independent variables. A good regression model is characterized by the absence of inter-correlation among independent variables (no signs of multicollinearity). One of the most accurate ways to detect the presence or absence of multicollinearity symptoms is by using the Tolerance and VIF (Variance Inflation Factor) methods. Decision-making basis: Before conducting hypothesis testing, it is first necessary to test whether the formed model is suitable to be used as a predictor model, meaning that the estimates produced are accurate, unbiased, and can be predicted. To determine feasibility, the model can be tested using the BLUE (Best Linear Unbiased Estimator) assumptions, which behave as a test model for these classical assumptions including linearity test, normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test. The following is the model feasibility testing against the BLUE assumptions:

- Looking at the Tolerance value: if the Tolerance value > 0.10, it means there is no multicollinearity.

- Looking at the Tolerance value: if the Tolerance value > 0.10, it means there is no multicollinearity.

Table

Multicollinearity Test Coefficient Result

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | 5.614 | 1.505 | | 3.730 | .000 | | |
| Work discipline_X1 | .054 | .030 | .131 | 1.802 | .076 | .419 | 2.389 |
| Compensation_X2 | .393 | .074 | .437 | 5.299 | .000 | .327 | 3.055 |
| Work Motivation _X3 | .278 | .062 | .428 | 4.489 | .000 | .245 | 4.088 |

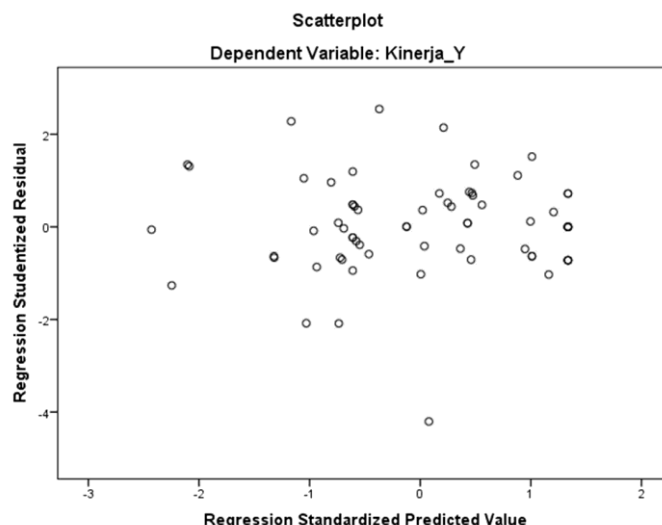
a. Dependent Variable: Performance_Y

Tabel 7Source: Processed data, 2025

From the table above, it can be seen that the tolerance value for the work discipline variable (X1) is 0.419, the compensation variable (X2) is 0.327, and the work motivation variable (X3) is 0.245, where all independent variables have a tolerance value > 0.10 , indicating that the data is not multicollinear. In the VIF column, the work discipline variable (X1) is 2.389, the compensation variable (X2) is 3.055, and the work motivation variable (X3) is 4.088, where all independent variables have a VIF value < 10.00 , indicating that the data is not multicollinear.

A good regression model is one where heteroscedasticity symptoms do not occur, because if heteroscedasticity symptoms or problems arise, it will lead to doubts (inaccuracy) in the results of the regression analysis conducted. The characteristics of the absence of heteroscedasticity symptoms (Priyatno, 2014: 115) are:

- Data points are scattered above and below or around the number 0 on the Y-axis.
- The distribution of data points does not form a clear pattern.



Based on the results of the analysis, the description of the work discipline variable shows that the majority of employees at KPP Pratama Jakarta Gambir Tiga tend to strongly agree that goals and abilities, leadership exemplarity, fairness, close supervision, punishment sanctions, firmness, and humanitarian relationships are important. The indicator that contributes the most to the formation of the work discipline variable is fairness, which emphasizes the importance of leaders assigning work according to the position or tasks of each employee and treating employees equally and fairly among one another.

Based on the analysis of the description of the compensation variable, it shows that the majority of employees at KPP Pratama Jakarta Gambir Tiga strongly agree on salary and wages, incentives, benefits, and facilities. The indicator that provides the greatest value to the formation of the compensation variable is benefits. Benefits are a strategic investment for the organization. By providing adequate benefits, the organization can enhance employee performance, motivation, loyalty, and quality of life. Ultimately, this increases productivity, efficiency, and the success of the organization.

Based on the analysis of the description of the work discipline variable, it shows that the majority of employees at KPP Pratama Jakarta Gambir Tiga tend to strongly agree that goals and capabilities, leadership examples, fairness, direct supervision, punishment sanctions, decisiveness, and humanitarian relations are important. The indicator that contributes the most to the formation of the work discipline variable is fairness, highlighting the importance for leaders to assign jobs according to the position or responsibilities of each employee, and to treat employees fairly among one another.

Based on the analysis of the description of the compensation variable, it shows that the majority of employees at KPP Pratama Jakarta Gambir Tiga strongly agree that salary and wages, incentives, benefits, and facilities are important. The indicator that has the highest value in the formation of the compensation variable is benefits. Benefits are a strategic investment for the agency. By providing adequate benefits, the agency can enhance performance, motivation, loyalty, and quality of life for employees. This ultimately increases productivity, efficiency, and the success of the agency.

Based on the analysis, the description of the work motivation variable shows that the majority of employees at KPP Pratama Jakarta Gambir Tiga express that compensation, working conditions, work facilities, work achievements, and recognition from superiors are important. The indicator that contributes the most to the formation of the work motivation variable is work achievements. Work achievements are a key factor in improving employee performance. By recognizing and appreciating work achievements, the institution can enhance motivation, confidence, career development, job satisfaction, productivity, and team collaboration.

Based on the analysis, the description of the employee performance variable indicates a strong agreement about work quality, work quantity, task execution, and responsibility. The indicator that

contributes the most to the formation of the employee performance variable is responsibility, as responsibility is an important foundation for employee performance. By understanding and developing responsibility, employees can improve work quality, build trust, and achieve the institution's goals.

Work discipline and compensation have a significant influence on employee performance through work motivation. Work discipline creates a structured work environment, increases awareness of responsibilities, and reduces tardiness. Meanwhile, compensation meets financial needs, enhances job satisfaction, and loyalty. The combination of the two motivates employees to improve work quality, productivity, and creativity, thereby positively impacting the success of the organization. Therefore, organizations should prioritize work discipline and compensation to enhance employee motivation and performance.

CONCLUSION

Based on the results of the research and hypothesis testing from the formulated problems, the following conclusions can be drawn:

1. The magnitude of the influence of work discipline on the work motivation of employees at KPP Pratama Jakarta Gambir Tiga is 0.390, meaning that work discipline affects work motivation by 0.390.
2. The magnitude of compensation on the work motivation of KPP Pratama Jakarta Gambir Tiga is 0.561, meaning that compensation affects the work motivation variable by 0.561.
3. The magnitude of the influence of work discipline on the performance of employees at KPP Pratama Jakarta Gambir Tiga is 0.229, meaning that work discipline affects employee performance by 0.229.
4. The magnitude of the influence of compensation on the performance of employees at KPP Pratama Jakarta Gambir Tiga is 0.678, meaning that compensation provides a contribution of influence of 0.678.
5. The magnitude of the influence of work motivation on the performance of employees at KPP Pratama Jakarta Gambir Tiga is 0.886, meaning that work motivation contributes to the performance variable by 0.886.
6. The total influence of work discipline on employee performance through employee work motivation at KPP Pratama Jakarta Gambir Tiga is 0.574, meaning that the total influence that arises, mediated by motivation, is 0.574.
7. The total influence of compensation on employee performance through employee work motivation at KPP Pratama Jakarta Gambir Tiga is 1.175, meaning that the total influence that arises, mediated by motivation, is large at 1.175.
8. The correlation of this research with Presidential Regulation Number 1 of 2023 is that this regulation states that performance allowances for employees are given based on the performance and achievements

of the respective employees. This performance allowance aims to enhance employee performance and motivation in carrying out government tasks and functions.

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