
Public Service Motivation Model in Rural and Urban Land and Building Tax Services At Badan Pendapatan Daerah Banyuasin Regency (Case Study of Talang Kelapa District)

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ARTICLE INFORMATION

Article history :

Submit :

22-01-2024

First Revision :

25-06-2024

Accept Submission :

30-06-2024

Keywords :

Public Service

Motivation, Tax

Service

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ABSTRACT

This research is motivated by the low interest of the people in the Talang Kelapa sub-district and Tanjung Lago sub-district in paying land and building taxes in rural and urban areas. This study aims to determine the implementation of land and building tax payments in rural and urban areas, public service motivational practices and tax service models in Banyuasin Regency. The method used is observation and interviews with tourists and the surrounding community as well as using literature studies. From the results of the study it can be seen that the payment of rural and urban land and building taxes in Banyuasin Regency in 2022 has not reached the target and still leaves tax bills that have not been paid by the community. The motivation for services provided by tax officers both at the Regional Revenue Agency and by village heads, village heads is still not optimal because people are still hesitant to make payments. rural and urban buildings are still low as well as the motivation for services provided by officers is still not optimal.

A. INTRODUCTION

Based on the provisions of Law no. 25 of 2009 concerning Public Services, it is explained that public services are activities or a series of activities in the context of fulfilling service needs in accordance with statutory regulations for every citizen and resident for goods, services, and/or administrative services provided by public service providers. Meanwhile, public service providers, hereinafter referred to as administrators, are every state administration institution, corporation, independent institution established by law for public service activities, and other legal entities formed solely for public service activities Ahmad, B. (2017).

Efforts to improve public services and carried out by doing a motivation in improving services. Public service motivation is a general and unique motive that is usually found in public institutions. Public service motivation can encourage an employee to provide the best service to the community, because public service motivation is a tendency that arises in a person to provide services that are based on fulfilling the interests of others and to donate his devotion to the welfare of society.

Thus, the motivation for public service is very important to understand and consider in relation to service because it can determine the success of a worker in carrying out his duties, especially service delivery employees in the public sector. The concept of public service motivation is addressed to public employees (PNS) in public officials who have the motivation to contribute to service delivery activities in the wider context of society. Therefore, the motivation of public service is very important to understand and study because the motivation of public service is related to the behavior of the bureaucracy in providing services to the community Komalasari, P. T. (2009).

Public Service Motivation (PMS) can make people who are determined to contribute to society put more effort into their work and bureaucratic behavior in providing services can result in even better performance. The services provided by employees will perform better because they are very committed to their work and organizational goals, therefore they will be more extra in exerting themselves to achieve the mission of the public organization. In addition, the implementation of decentralization of authority and regional autonomy is also a requirement in the context of realizing democracy and governance that upholds people's sovereignty Hakim, A. A. (2021).

One type of public service provided by the government is administrative public services such as services in the tax sector. Taxes are one of the biggest sources of income for the state. Supporting aspects in the success and achievement of national development goals are human resources, natural resources, and the availability of funds for development, both from tax and non-tax sources. The state in running the wheels of government requires substantial funds to be able to succeed in national development. Services in the tax sector must be a concern of the government because taxes have a vital function as a support for state revenues used for national development. National development is a series of continuous development and is carried out continuously. In this effort, large funds are needed. The source of tax revenue for national development is the biggest contribution Haning, M. T. (2016).

Public Service Motivation (PSM)

Public Service Motivation (PSM) is defined as an individual's tendency to respond to motives that are generally and uniquely found in public institutions. According to Knoke and Wright-Isak (1982), the motives in question are divided into three different analysis categories namely: rational, normative and affective. Rational motives involve actions based on increasing individual utility. Normative motives refer to actions produced by efforts in accordance with applicable norms Liu, B., Du, L., Wen, H., & Bo, F. (2012).

Affective motives refer to behavior that is based on emotional responses to various social contexts. From an affective perspective, it is claimed that individuals are attracted to public services such as beliefs about the importance of public services. The normative perspective shows that attractiveness is based on ethical reasons such as equity and justice, while the rational perspective shows a basis that is in line with individual interests to be interested in making policies to promote the public interest Perry, J. L., & Wise, L. R. (1990).

1. According to Perry and Wise, the first dimension is closely related to motivation to achieve achievements that allow an individual to obtain inner/personal satisfaction.
2. The second dimension is closely related to the motive or desire to serve the public interest which can be in the form of individual interests in certain public programs or services due to a sincere conviction or belief and affection for social interests. The attitude of compassion is also closely related to a sense of empathy in providing services to the community.

3. The third dimension, namely compassion. This motive is characterized by a desire to help others. That is, this motive includes the nature of prioritizing the interests of others (altruism), an attitude of feeling other people's feelings (emphaty), belief (moral conviction) and other prosocial desires.
4. While the fourth dimension, namely self-sacrifice, includes an attitude of love for the motherland (patriotism), responsibility for duty (duty), and loyalty (loyalty) to the country.

This opinion is also supported by Brewer et.al. (2000) which revealed that some individuals have strong norms and emotions to serve the public sector. This motivation or public service ethic is seen as being able to attract certain individuals to serve in the public sector and help create work behavior that is consistent with the public interest.

The concept of Public Service Motivation is an interactive concept and is formed by three domains, namely institutions, civil servants, and behavior. The institutions referred to here are the culture, systems and work mechanisms contained in a public organization. Private Civil Servants themselves show the nature and character of each individual Civil Servant. These traits and characteristics become the identity of each Civil Servant, which can be seen from their activities. Meanwhile, behavior is the image that comes out as the output of the organizational culture and individual character of Civil Servants. Behavior is a manifestation of a combination of culture, systems and work mechanisms that are transmitted to each Civil Servant and collaborate with the characteristics or character of the Civil Servants themselves. Good civil servant behavior is formed because institutionally, the organization also has a culture, rules (regulations) and a clear system and is supported by human resources who have good character. From this concept, we can see that the motivation of a Civil Servant is formed due to the process of institutional and personal interaction of Civil Servants Liu, Y.-S. (2013).

The behavior of civil servants is an output that can be used as an indicator for assessing the level of public service motivation of a civil servant. Behavior is also the final result that is expected to be improved in order to improve and improve the quality of public services.

Behavior in public service motivation is influenced by the existence of the role of the institution or the institution itself. According to March and Olsen (1995) institutions not only identify and limit alternative behaviors of individual behavior, but also become models of individual preferences. This means that institutions directly and indirectly influence individual behavior motives. March and Olsen (1989) argue that institutions convey standards of individual behavior Perry, J. L., & Hondeghem, A. (2008).

Public Service

Service is defined as things, ways or results of work serving Sinambela, L. P. (2008). The public term behind the word service includes the notion of service locus and service objectives Moenir, A. (2010). Public terminology in general has the meaning of society or general (as opposed to private). The terms public and private come from Latin, where public means "of the people" (concerning the people or society), while private means "set a part" (a separate part of the people or society). a person or human being in relation to and or capacity as a bearer of communal interests from the citizenship of a country. The private term refers to individuals in an individual capacity dealing with other individuals Suparman, N. (2019).

Serdamayanti (2009) presents important concepts and dimensions of public service, which include the following Sedarmayanti. (2009) :

1. Services without discrimination from public/official institutions,

2. Application of the principles of simplicity, clarity, certainty, security, openness, efficiency, economy, equitable justice and timeliness,
3. Quality in the sense of conformity with demands, compatibility with the use of freedom from defects,
4. Touchable, reliable, accountability, quality of service, assurance and empathy, and
5. Oriented to modern quality which is characterized by active participation and empathy as well as satisfaction served.

Munir (2001) identified six factors that were considered to have the same relative weight of influence to support the public services of official organizations, namely Moenir, A. (2010) :

1. The factor of awareness that animates the behavior that guides the will in a work organization environment that does not take things for granted that is served with sincerity, sincerity and discipline.
2. Regulatory factors in the sense of obedience and use of authority for the implementation of rights and obligations and responsibilities, adequate knowledge and experience as well as good language skills with adequate understanding of the implementation of tasks.
3. Organizational factors in the sense that there is a service organization with a symbiotic system that flows all cybernetic, methodical and procedural components according to the description, methodical and procedural; selection of procedures and methods in accordance with job descriptions concerning standards, time, tools used, materials and working conditions equipped with procedural mechanisms made on the basis of environmental research/interests.
4. Income factor which is a reward for functionaries that is measured properly and properly.
5. Factors of service facilities that involve all equipment, work equipment, main facilities, and work execution assistants. The functions of these service facilities include, among other things, accelerating the work process (saving time), increasing the productivity of goods and services, ensuring the accuracy of the size/quality of the product, making it easier/simple in the movements of the actors, creating a sense of comfort for the people concerned, and creating feelings of satisfaction and reduce the emotional nature of customers.
6. The skills factor relates to three basic abilities, namely technical abilities, human abilities and the ability to make conceptions. In addition, the ability to carry out tasks/work using the available limbs and work equipment.

B. METHOD

This research was conducted in Talang Kelapa District and Tanjung Lago District, Banyuasin Regency, South Sumatra. The scope of this research is regarding the motivation of public service in rural and urban land and building tax services. This study uses a qualitative descriptive analysis technique in which researchers analyze, describe, and summarize various conditions and situations from various data obtained from interviews or observations about the problems studied that occur in the field Moleong, L. J. (2011).

Sources of data used in this study include: primary data obtained directly from respondents, namely the head of the regional revenue agency for Banyuasin Regency, sub-district heads, village heads, village heads and the community. Then secondary data is data obtained from the library. The data collection technique used in this study includes four techniques, namely: (1) observation is a technique carried out by researchers to prove or find out what actually happened in the field so that researchers get strong and correct information and facts, because researchers see firsthand what

happened in the field; (2) Interviews, researchers obtain information by asking directly in depth to respondents who can provide information about the problem under study. The interviews used by researchers are semi-structured, namely to find problems in a more open and open way for researchers to listen and record what the informants say. The technique for determining informants uses the objective of sampling techniques, in which the researcher determines a number of informants to be interviewed who can provide information about the problem under study; (3) Documentation, at this stage the researcher looks for evidence that can be stored such as laws and regulations, existing videos and photos are used as data sources to complement data in research Sugiyono. (2017). To analyze the data in this study, qualitative descriptive data analysis was carried out which included three stages, namely data reduction, data presentation, and conclusion/verification Miles, M. B., & Huberman, A. M. (2014). After all the data in the field has been collected, then the results of observations, interviews, literature studies, documentation are written down in the form of notes. That part is that the scope of the discussion is already included in the material, but for discussions that are outside the scope of the discussion it is not necessary to include it in the discussion.

C. RESEARCH FINDING AND DISCUSSION

Public Service Motivation in Rural and Urban Land and Building Tax Services

Public service motivation is a new concept in the study of public administration which is different from the concept of motivation in general. Public service motivation as defined by Perry and Hondeghem (2008) emphasizes motivation that includes beliefs, values and attitudes that go beyond personal interests and organizational interests that encourage employees to do good to others and devote themselves to the welfare of the organization and society Perry, James.L and Annie Hondeghem. (2008).

Several studies on public service motivation imply that public service motivation does require serious attention. This emphasizes the urgency of public service motivation on the quality of the public services provided. In addition, this is also the main task and function of the state civil apparatus to provide excellent public services to the community.

The concept of public management motivation explains that a state civil servant will have consistent behavior that is oriented towards the public interest and an altruistic attitude. Good/positive public service motivation will give birth to competent and dedicated civil servants, high loyalty in carrying out their duties and obligations. This will have an impact on performance, achievement work, and the achievement of organizational goals.

Recognizing the importance of public service motivation, the government has made several efforts to increase public service motivation, one of which is by implementing policies such as increasing salaries and benefits, improve the competence of human resources, improve the system of promotion and position, promotion and transfer, application of the discipline of the State Civil Apparatus regulated in Law no. 5 of 2014 concerning the State Civil Apparatus.

These efforts are made in order to be able to create state civil servants who are competent, qualified, professional, highly dedicated, have loyalty, integrity, responsive and accountable in carrying out their duties and obligations. This can be realized if the motivation for public service can be implemented among the civil servants of the state so that they can position themselves to serve the community, realizing prosperity and the common good.

Public service motivation is closely related to altruism, which is an attitude or behavioral drive that likes to help others without expecting anything in return. It can be said that the good he does to others is solely for the good and welfare of many people, seeing other people happy because they are helped. Someone who has the attitude / nature of altruism, he is not selfish. He prefers to put the

interests of others ahead of his own interests. Therefore someone who has altruism will allow himself to also have a high public service motivation. Likewise with people who have a high spirit of patriotism or nationalism, their attitudes and behavior, their motivation in doing something work will prioritize public interests, the interests of the nation and the state rather than personal interests. There are four dimensions to measure the level of public service motivation according to Perry (1997: 182), namely:

1. Interest in public policy making (attraction to public policy making),
2. Responsibility for the public interest and obligations as a citizen (commitment to public interest and civic duty),
3. Feelings of sympathy or pity (compassion), this is characterized by a desire to help others. This means that this dimension includes being concerned with the interests of others (altruism), an attitude of feeling the feelings of others (empathy), moral conviction and other prosocial desires.
4. Self-sacrifice. This includes an attitude of love for the motherland, responsibility for duty, and loyalty to the country. Individuals who have strong norms and emotions to serve in the public sector, equipped with the motivation and ethics of public service are seen as able to help realize work behavior that is consistent with the public interest Perry, J. L. (1997).

Meanwhile, there are several factors that influence a person's preference to become a public sector employee. According to Perry (1997) The background or antecedents of public service motivation can be classified into five, namely: 1) socialization within the family, 2) religious socialization, 3) professionalism, 4) political ideology, 5) correlation or demographic characteristics.

According to Perry (1997) ideological differences lead to different levels of motivation in public service. Employees who have a liberal political ideology are more motivated than employees who have a conservative political ideology. This means that the more liberal an employee's ideology is, the more positive his motivation in public service will be. In the perspective of public service motivation theory, an employee's motivation is formed by intrinsic reward factors and extrinsic reward factors.

Perry explained that public service motivation does not view the reward factor as an important instrument in increasing the motivation of state civil servants because motivation is formed by intrinsic and extrinsic factors. So far, what is common in many countries is the emphasis on extrinsic factors on public service motivation, namely by providing incentives or compensation in the form of salary increases and benefits. Even though the intrinsic side of the employee also needs to be considered, namely the extent to which the employee feels valued for his work or feels satisfied with the achievements and targets that have been achieved.

In essence, humans do not only want to be recognized as economic beings who are concerned only with material things, but also want to gain recognition as social beings who live to help each other, get their own satisfaction when they succeed in doing good, pleasing and prospering other people/society without expecting anything in return. . On this side emerges what is called altruism, namely the nature of giving help to others without expecting anything in return.

Studies or research on public service motivation have not been carried out in many developing countries such as Indonesia. Basically the theme of public service motivation is quite interesting to study further considering the socio-demographic, cultural, religious and belief differences found in developing countries which have many differences from developed countries which are the reference for public service motivation literature.

As Syamsir (2014: 1- 8) in his article entitled "Public Service Motivation And Socio Demographic Antecedents Among Civil Service In Indonesia", identifies the level of public service motivation from various socio-demographic factors related to age, gender, marital status, education , income and political ideology among civil servants. The results of his research show that there is a significant

relationship between several sociodemographic factors and the level of service motivation. The results of the study also imply that the theory of public service motivation does not apply cross-culturally Syamsir. (2014).



Figure 1
Percentage of Rural and Urban Land and Building Tax Revenue (PBB-P2)
in Banyuasin Regency in 2022

From the results of the interviews in the research conducted by the author, it can be seen that the low motivation of the people in Kelapa sub-district and Tanjung Lago sub-district in paying rural and urban land and building taxes is because they have not been motivated to pay because the tax collectors are not from the Regency Regional Revenue Agency. Banyuasin, but handed over to the village head, causing doubts and a lack of trust if the one who collects or collects tax payments is directly by the village head. Apart from that, the government of Banyuasin Regency has also implemented a payment system that can be made online, where most people who live in rural areas do not understand the use of information technology. This has led to low motivation of the people to pay land and building taxes in rural and urban areas.

Table 1
Determination and Realization of Talang Kelapa District

Year	Ordinances		Realization	
	OP	Rp	OP	Rp
2018	69.921	8.921.667.9	13.798	3.689.813.1
	19		58	
2019	73.939	16.430.688.	15.033	4.733.054.7
	006		66	
2020	66.896	16.424.567.	13.737	8.526.345.0
	149		78	

2021	70.510	20.404.458.	15.817	9.708.087.2
	825		00	
2022	72.321	27.183.486.	46.774	12.207.411.
	119		822	
2023	76.541	29.023.147.	49.562	13.532.092.
	720		156	

A case study conducted by researchers taking research units in the Talang Kelapa sub-district area shows that regional income originating from Rural and Urban Land and Building Tax from 2018 to 2023 has not reached the target as expected, this can be seen in the table data table 1.

From the table above, it can be seen that the realization of PBB-P2 tax collection in the Talang Kelapa sub-district area has not been able to reach the target, both in terms of the tax objects for which taxes are paid and the tax assessment that the Regional Revenue Agency wants to achieve with realization in the field.

Based on the author's analysis to increase public service motivation by state civil servants in the service of land and building taxes in rural and urban areas in Banyuasin Regency, it can apply altruism, antecedent public service motivation, intrinsic and extrinsic factors of public service motivation if it is owned and instilled in the state civil apparatus then the motivation of good public service can be achieved. This can be exemplified in public services in the education and health sectors.

This is in line with the statement put forward by Van Loon (2015: 279) that many public employees also feel the need to contribute to society through their work, and that their performance depends partly on whether they perceive that they are able to contribute to society. Professions that are directly related to public service providers, especially in the education and health sectors such as teachers, doctors, nurses and etc. are some examples that can be given Van Loon, Nina Mari. (2015).

Van Loon's research shows that public service motivation is the encouragement of employees in public service providers to contribute to society which influences their behavior and performance. This however depends on the context whether PSM is positive or negative with regard to employees, organization and social impact. Public service motivation shapes potential sources of satisfaction and providing good public service but whether this potential is realized depends in part on the way in which their work context is set up.

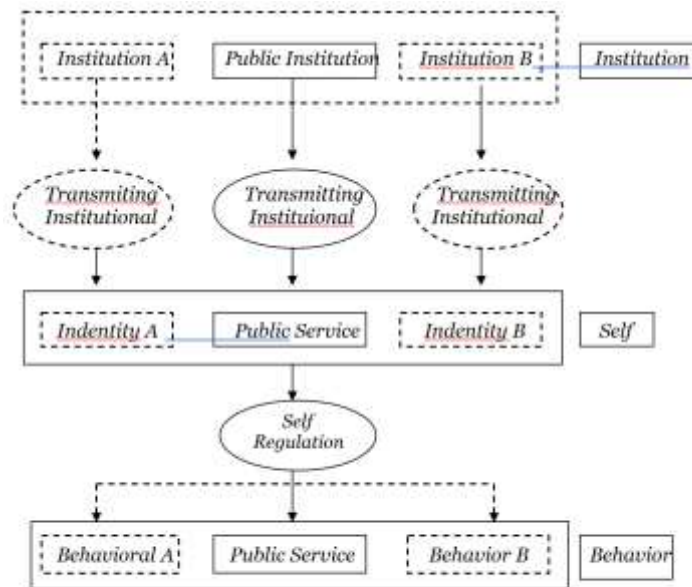


Figure 2
Model Public Service Motivation (PSM)

Sources: Perry dan Vandenberg (2008: 57)

Public Service Motivation Model in Rural and Urban Land and Building Tax Services in Banyuasin Regency

The results of research and discussion conducted by the author regarding public service motivation in rural and urban land and building tax services in Banyuasin Regency is to find a novelty in rural and urban land and building tax services. In this study the authors propose a service model for rural and urban land and building taxes using the public service motivation (PSM) model based on the theory of Perry and Vandenberg as shown in the figure 1

Based on the PSM model above, the public institution transmission mechanism consists of 3 namely; socialization, social identification, cultural preferences and social learning. Through socialization, institutions are maintained and distributed to participants or members. Through social identification, institutions are supported by their members by internalizing values, attitudes norms and institutional structures. Through culture, individuals learn from the norms that influence behavior. Through social learning, social learning is a process by which values and behavior patterns are transmitted. In addition to being influenced by the institution, behavior in public service motivation is also influenced by the person or the character of the actor himself. Self-concept and identity are two important things that link institutions and behavior. Identity is an important element in self.

D. CONCLUSION AND RECOMMENDATION

Based on the results of the analysis and discussion, it can be concluded that the motivation for public service in rural and urban land and building tax services in Banyuasin Regency has not reached the realization as expected. This is due to the low motivation of the community in paying land and building taxes. Apart from that, the motivation for public services provided by tax officials from the Banyuasin Regency Regional Revenue Agency is also still low. The lack of motivation provided by tax officials from the Banyuasin Regency Regional Revenue Agency also resulted in people being negligent and negligent in paying rural and urban land and building taxes because they only relied on village

heads distributing tax collection letters to their villagers, in addition to the lack of socialization carried out by the government Banyuasin district that land and building tax payments can be made online using an application that has been made by the government. So that the author can propose a service model for land and building taxes in rural and urban areas using the public service motivation (PSM) model.

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