

# The Effect of Giving Awards, Provisions of Transport and Lots of Prizes on the Performance Productivity of PBB-P2 Collection Officers

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**Abstract**— This study aims to examine whether there is an effect of awarding, providing transport fee for submitting/collecting SPPT and giving raffle prizes to the productivity of PBB-P2 tax collectors in Bondowoso Regency. The population in this study is the tax collectors of PBB-P2 in Bondowoso Regency. Given the large number of populations in this study, sampling using the Slovin formula can be obtained as many as 291 respondents. The data analysis method used multiple regression analysis with latent variables using SPSS 22.0 software. Based on the results of data analysis, it shows that the transport fee awarding for delivery/billing of SPPT and the giving of raffle prizes partially and simultaneously affect the productivity of PBB-P2 Tax collectors in Bondowoso Regency.

**Keywords**— Awarding, productivity, raffle prizes and transport fee.

## INTRODUCTION

Human resource management is the science and art of regulating the relationship and role of the workforce so that it is effective and efficient in helping the realization of the goals of the company, employees, and society. Hasibuan (2014) that. As well as the views of Rivai and Sagala (2013) stated that human resource management is one of the fields of general management which includes aspects of planning, organizing, implementing and controlling, human resources in an organization. Human resource management contains an understanding that is closely related to the management of human resources or employees in the company. Human resources can also be referred to as personnel. Manpower, workers, employees, human potential as the driving force of the organization in realizing its existence, or potential which is an asset and functions as non-material capital in a business organization, which can be realized into real potential physically and non-physically in realizing the existence of the organization. (Nawawi, 2011).

Rewards are incentives that link pay on the basis of being able to increase employee productivity in order to achieve competitive advantage (Simamora, 2004:514). Awards can also be defined as rewards in the form of

money given to those who can work beyond a predetermined standard (Mahmudi, 2005:89). Aunderstanding of reward similaris also stated that awards are all income in the form of money, goods directly or indirectly received by employees as compensation or services provided to the company (Hasibuan, 2007). For the implementation of the work given by the manager and the results obtained, workers receive wages or salaries. Meanwhile, to improve performance, managers provide incentives for workers who can provide work performance that exceeds the expected performance standards. In addition to wages, salaries and incentives, leaders often provide other additional income in an effort to better appreciate their work performance. In other words, the company provides awards or rewards (Wibowo 2016:306).

Compensation is all income in the form of money, goods directly or indirectly received by employees in return for services provided to the company according to Hasibuan (2012: 118). Compensation is a form of appreciation of an organization for the human resources involved in it. Compensation management is one of the important functions in human resource management, because it can increase employee motivation and commitment, thus making a high contribution to the organization (Wibowo 2016:20).

According to the Indonesian Wikipedia, the free encyclopedia, gifts or grants or gifts are the giving of money, goods, services carried out without any compensation as occurs intrade, although it is possible for the gift giver to expect reciprocity, or in the form of a good name (authority) or power. In human relationships, the act of exchanging gifts plays a role in increasing social closeness. The term gift can also be developed to describe anything that makes another person feel happier or less sad, especially as a kindness, including forgiveness (even if the other person is given no good).

In terms of productivity showed behavioral psychology as an output(output)of a process a wide variety of underlying psychological component. Productivity is nothing but talking about human or individual behavior,

namely their productivity behavior. More specifically in the field of work or work organization (Sedarmayanti, 2004).

Productivity implies a mental attitude that always holds the view that the quality of life today must be better than yesterday and tomorrow must be better than today, Maurits (2010). The philosophy and spirit of productivity has existed since the beginning of human civilization because the meaning of productivity is the desire (the will) and effort (effort) of humans to always improve the quality of life and livelihood in all fields. Productivity is how to produce or increase the yield of goods and services as high as possible by utilizing resources efficiently.

Based on the theory of performance which is assumed to be important and has impact positive on improving work results, based on previous research there are contradictory results, namely from Raymond Suak's research (2017) Simultaneous hypothesis testing states that reward and punishment do not have a significant effect on employee performance. Hypothesis testing partially shows that reward and punishment also have no significant effect on employee performance and Sitti Marhumi's research (2018) The results show that the X1 incentive variable has no positive and significant effect on the employee performance variable and the X2 motivation variable has a positive and significant effect on the variable. employee performance (via F test). And the results of the partial test (t test) show that the incentive X1 variable has no positive and significant effect on the employee performance variable and the X2 motivation variable has a positive and significant effect on the employee performance variable.

Based on theory and supported by empirical as a reference in this study, the object of research selected is the Regional Revenue Agency of Bondowoso Regency. Based on the Bondowoso Regional Regulation Number 80 of 2016 concerning the Position, Organizational Structure, Main Duties and Functions as well as the Work Procedure of the Bondowoso Regency Regional Revenue Agency, it is stated that the Bondowoso Regency Regional Revenue Agency has the main task of helping the Regent carry out government affairs which are the authority of the district government in the PBB Sector. and BPHTB. The Head of the PBB and BPHTB has the task of carrying out government affairs in the management of PBB and BPHTB.

Based on the main tasks and functions of the Regional Revenue Agency of Bondowoso Regency, the focus in this research is on the implementation of PBB collection

for taxpayers. Bondowoso district has 23 sub-districts consisting of 10 sub-districts and 209 villages, except for Ijen sub-district with 6 villages/kelurahan, because all of the Ijen sub-districts are the responsibility of the plantations. So, plantation tax is imposed which is managed by the center, not the regions. So that PBB is not given to Ijen District. The Regional Revenue Agency of Bondowoso Regency also plays a direct role in the tax collection process, especially on land and building taxes (PBB). Land and building tax (PBB) is a tax levied on land and buildings because of the advantage and/or better socio-economic position for the person or entity that has a right to it or derives benefit from it. The basis of tax imposition in PBB is the Sales Value of Tax Objects (NJOP). NJOP is determined based on market prices per region and is determined annually by the minister of finance. The amount of PBB owed is obtained from the multiplication of the tariff (0.5%) with the NJOP. The Taxable Selling Value is set at 20% of the NJOP (if the NJOP is less than 1 billion rupiah) or 40% of the NJOP (if the NJOP is 1 billion rupiah or more). The amount of PBB payable in one tax year is informed in the Tax Return Payable (SPPT).

The Regional Revenue Agency (BAPENDA) of Bondowoso Regency has the task of coordinating the revenue target of Regional Original Revenue and realizing it together with the PAD Generating Work Units, which can then be used to finance the determined Bondowoso Regency Government expenditures.

According to Law Number 28 of 2009, regional taxes are mandatory contributions to regions owed by individuals or entities that are coercive under the law, without receiving direct compensation and are used for regional needs for the greatest prosperity of the people. Regional taxes are divided administratively into two types, namely Provincial Taxes and Regency/City Taxes.

Both types of taxes, the basis of tax imposition, are still determined by the central government (Anton Setiadi, 2009). Types of provincial taxes according to Law Number 28 of 2009 include: Motor Vehicle Tax; Duty on Transfer of Motor Vehicle Names; Motor Vehicle Fuel Tax; Surface Water Tax; and Cigarette Tax.

While the types of district or city taxes consist of: Hotel Tax; Restaurant tax; Entertainment Tax; Advertisement tax; Street Lighting Tax; Tax on Non-Metal and Rock Minerals; Parking Tax; Groundwater Tax; Swallow's Nest Tax; Rural and Urban Land and Building Tax and Fee for Land and Building Rights Acquisition.

The PBB and BPHTB divisions at the Regional Revenue Agency of Bondowoso Regency are in charge of the duties and functions as collectors of PBB-P2 and BPHTB. As stated in Law No. 28 of 2009 concerning Regional Taxes and Levies Article 86 paragraph (2). Rural and Urban Land and Building Tax (PBB-P2) has been regulated in Law Number 12 of 1986 concerning Land and Building Tax, as has been refined in Law Number 12 of 1994 concerning Land and Building Tax, where the distribution is determined for the central government. 10%, Provincial Government 16.2%, District Government 64.8% and Wages Collected 9%.

For local governments, income from the distribution of PBB revenues is very important in supporting the implementation of the wheels of government and development in the regions, therefore good human resource management is needed to control the collection and collection of PBB-P2.

In Bondowoso Regency, income from PBB-P2 sector from year to year shows a fluctuating trend. Admission fluctuation tendency UN-P2 based on the target RPJMD can be seen in the following table:

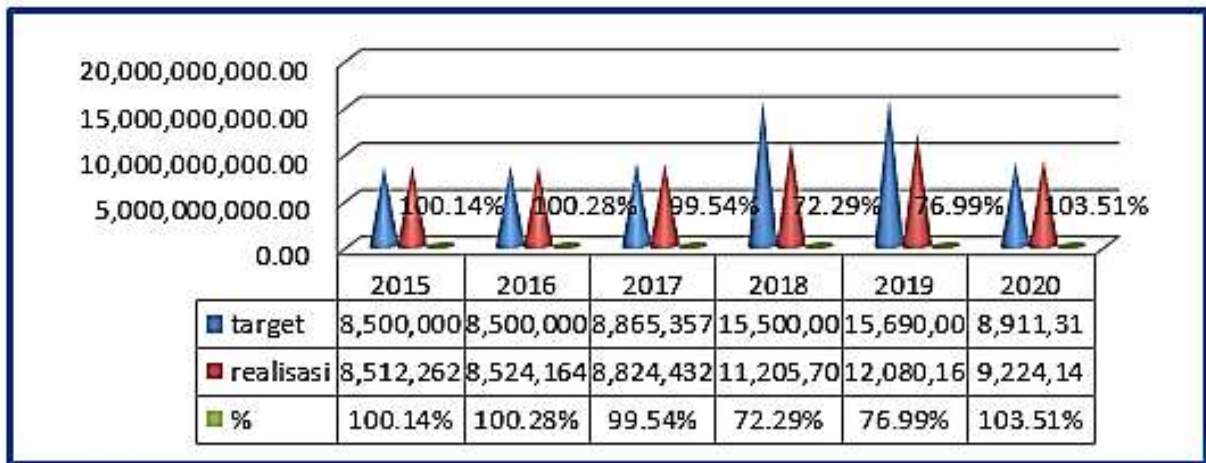
**Table 1: Regional Tax Revenue from 2017 to 2020.**

No	Type of Tax	Year			
		2017	2018	2019	2020
		100% Realization Target	100% Realization Target	100% Realization Target	100% Realization Target
1	Hotel	95.86%	98.45%	112.10%	151.60%
2	Restaurant	89.55%	112.61%	128.04%	192.79%
3	Entertainment	122%	184%	214.04%	120.07%
4	Advertisements	105.8%	120.4%	100.00%	125.61%
5	PPJ	119.2%	99.46%	100.40%	94.49%
6	Non-Metal Minerals and Rocks	151.8%	254.2%	167.07%	109.17%
7	Parking	102.8%	119.2%	228.33%	127.98%
8	Groundwater	117.7%	141%	135.92%	124.02%
9	PBB P2	99.54%	72.29%	76.99%	103.51%
10	BPHTB	159.4%	136.2%	112.86%	102.81%

Source: Bondowoso Regency Regional Revenue Agency, 2021.

Table 1 shows that there is still fluctuating Regional Tax Revenue from 2017 to 2020. Land and Building Taxes in the Rural and Urban Sector (PBB-P2) are collected in 22 sub-districts and 213 Village/Village;

The application used is the Oracle application from the DGT of the Ministry of Finance and has been using the SISMIOP application since 2008.



**Figure 1: Percentage of P-2 PBB Revenue from 2015 to 2020**

Source: Regional Revenue Agency of Bondowoso Regency 2021.

The graphic data shows that from 2015 to 2020 there are arrears PBB-P2 because the target was not achieved. The amount of PBB-P2 arrears in Bondowoso Regency will become a debt that burdens the balance sheet and will increase every year so that it requires serious

attention. In addition, PAD from this sector is sufficient to provide the largest contribution to the continuity of smooth development in the Bondowoso Regency area.

Data on the contribution of PBB-P2 Revenue Realization per District in 2017-2020 has not yet



reached 100%. The existence of arrears that always occur every year is a routine problem that is not easy to solve. To answer this problem, an appropriate strategy is needed to provide direction for the implementation of a comprehensive policy and touch the root of the problem. Formulating the right strategy requires sufficient and accurate information about the obstacles in the implementation process of the PBB-P2 Collection in Bondowoso Regency.

The problems that cause the non-optimal collection of PBB-P2 can be seen from various aspects, including in terms of public policy which includes the formulation and implementation of the policy. In terms of the implementing authority for PBB-P2 collection policies, the Central Government has delegated the authority to collect PBB-P2 to the Regents/Mayors through the Decree of the Minister of Finance number 1007/KMK/04/1995. The delegation includes the delegation of collection mechanisms, data collection of tax subjects and objects, determination of the amount of PBB-P2 to coercion and sanctions that are already in the hands of local governments.

Based on the table data above, the realization of the program has not reached the expected target, it is also based on the results of the performance of PBB-P2 tax collectors from each village from 22 sub-districts throughout Bondowoso Regency, so in this study, researchers get the phenomenon of PBB-P2 tax collector performance P2 is "Lack of effectiveness of the performance of PBB-P2 tax collectors in carrying out their duties and functions". So in this study, the researcher tries to raise several factors that are assumed to be important in improving the performance of PBB-P2 tax collectors as a solution in increasing the amount of tax revenue that should be fulfilled, namely: awarding, transport fee and giving raffle prizes which are assumed to be able to improve the performance of PBB-P2 tax collectors. P2 In Bondowoso Regency.

### RESEARCH METHOD

Research design is everything that includes the approach used in research. This study uses a quantitative descriptive approach, which is a careful measurement of certain social phenomena. Arikunto (2010: 90) suggests that research design is a plan or design made by researchers as a square of activities to be carried out. All research designs certainly have a central characteristic that is based on the manipulation of independent variables and measuring the effect on the dependent variable.

Descriptive method Sugiyono (2012:29) suggests that the method serves to describe or provide an overview of the object under study through data or samples that have

been collected as they are, without conducting generally accepted analysis and conclusions. "Quantitative method is a research method based on the philosophy of positivism, used to examine certain populations or samples" (Sugiono, 2013:13).

Quantitative design is used to prove a causal relationship or relationship affects and is influenced by the variables studied, in this study, namely the effect of awarding, delivery of delivery/billing and raffle prizes, which will then be analyzed to influence the productivity of performance at PBB-P2 collectors in Bondowoso Regency.

### Place/Location and Time of Research

The research location is in Bondowoso Regency. Research time is the time the author carried out during this research for three months, namely from August to October 2020. The selection of the object was based on several reasons that the object was in accordance with the research problem, besides that the object could provide the required data. by research.

### Population and Sample

#### -Population

The population used in this study is the Village Land Land and Building Tax Collector Officer in Bondowoso Regency who has carried out their duties in 2019 totaling 1065 people. On average, these collection officers numbered 5 people per village or kelurahan.

#### -Sample

The sample in this study was the Village Land Land Tax Collector-P2 Officer in Bondowoso Regency. The technique for determining the number of samples used the Slovin formula.

The Slovin formula is a formula or formula to calculate the minimum number of samples if the behavior of a population is not known with certainty.

This formula was first introduced by Slovin in 1960. This Slovin formula is commonly used in survey research where usually the number of samples is very large, so a formula is needed to get a small sample but can represent the entire population (Sugiyono: 2017).

$$n = N / (1 + \sqrt{Ne})^2$$

$$n = 1065 / (1 + \sqrt{(1065 \times 0.05)})^2$$

$$n = 1065 / (1 + \sqrt{(1065 \times 0.0025)})^2$$

$$n = 1065 / (3.6625) = 290.78 \text{ rounded up to } 291$$

So this study will using a sample of 291 PBB-P2 collecting officers as respondents.

**RESEARCH RESULTS AND DISCUSSION**

**Multiple Linear Regression Analysis**

Based on the research data collected for both the dependent variable (Y) and the independent variable

(X<sub>1</sub>,X<sub>2</sub>,X<sub>3</sub>) which were processed using the SPSS 25 for Windows 13 program, it can be seen in the table as following:

**Table 3: Recapitulation of Multiple Linear Regression Analysis Results**

Model		Coefficients <sup>a</sup>						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.006	.038		-.156	.876		
	Reward	.531	.045	.534	11.783	.000	.715	1.399
	Transport fee	.215	.049	.217	4.398	.000	.604	1.656
	Raffle prize	.173	.044	.174	3.920	.000	.748	1.338

a. Dependent Variable: Produktivitas

Based on the above table can be obtained by multiple linear regression equation as follows:

$$\hat{Y} = -0,006 + 0,531X_1 + 0.215X_2 + 0.173X_3$$

**Description:**

- $\hat{Y}$ =dependent variable, namely productivity performance collector clerk UN-P2
- X<sub>1</sub>=the independent variable, namely awarding
- X<sub>2</sub>=independent variable, namely the granting of transport fee of delivery / billing task
- X<sub>3</sub>= independent variable, namely the administration of raffle prizes

Results of multiple linear regression above shows that independent variables namely award, transport fee and raffle prize positive effect on the variable dependent, namely Productivity.

**Partial Statistical Test (t-test)**

This test is to see the extent to which the influence of variable X (Awards, Transport fee, and Lucky Draws) is partially influenced by variable Y (Productivity).

Based on the results of processing using SPSS version 25 for Windows 10, the results of the t-test are obtained, the results of which are summarized in the following table:

**Table 4: Recapitulation of t-test results**

Model		Coefficients <sup>a</sup>						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.006	.038		-.156	.876		
	Reward	.531	.045	.534	11.783	.000	.715	1.399
	Transport fee	.215	.049	.217	4.398	.000	.604	1.656
	Raffle prize	.173	.044	.174	3.920	.000	.748	1.338

a. Dependent Variable: Produktivitas

**a. Award ((X<sub>1</sub>))**

The value of t<sub>calculated</sub> the variable for an award of 11.783, with significant value 0.000 < 0.05 means Award variables significantly influence productivity.

**b. Transport fee (X<sub>2</sub>)**

The value t<sub>calculated</sub> for this transport fee variable is 4.398, with a significant value of 0.000 < 0.05, meaning that the delivery/billing transport fee variable has a significant effect on productivity.

**c. Raffle Prize (X<sub>3</sub>)**

value t<sub>calculated</sub> for the variable raffle prizes amounting to 3.920, with significant value 0,000 < 0,05 meaning that the variable prize awarding significant effect on productivity.

**Simultaneous Statistical Test (F-test)**

Simultaneous test or F test is a joint test to test the significant effect of Reward, Transport fee, and Prize variables on Raffle Productivity. Then the results of the F-test can be seen in the following Table:

Table 5: Results of the Statistical Test (F-test)

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	55,082 132,435 .000	3			165,245 <sup>b</sup>
	Residual	118 536	285	.416		
	Total	283 781	288			
a. Dependent Variable: Productivity						
b. Predictors: (Constant), Raffle Prizes, Awards, Transport fee						

Based on statistical testing using the F test method, where the significant level obtained is  $0.000 < 0.05$ , it can be concluded that simultaneously awarding, delivery of delivery/billing transport fee, and Lucky Draw Prizes significant effect on productivity performance.

**Coefficient of Determination (R<sup>2</sup>)**

The coefficient of determination is used to determine the ability of the independent variable to explain the

dependent variable. The amount of determination can be seen in R Square and is expressed as a percentage. The following is a measure of the contribution of the variable giving awards (X<sub>1</sub>) providing transport fee (X<sub>2</sub>) and giving raffle prizes (X<sub>3</sub>) to the performance productivity of PBB-P2 collecting officers (Y) which is presented in the following table:

Table 6: Coefficient of Determination Test Results (R<sup>2</sup>)

Model Summary <sup>b</sup>										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin - Watson
					R Square Change	F Change	df 1	df2	Sig. F Change	
1	.763 <sup>a</sup>	.582	.578	.64491458	.582	132.435	3	285	.000	1.478
a. Predictors: (Constant), Raffle prize, Reward, Transport fee										
b. Dependent Variable: Produktivitas										

Results from the analysis of the effect of variable awards (X<sub>1</sub>) the provision of transport fee (X<sub>2</sub>) and awarding prize (X<sub>3</sub>) on the productivity of worker performance collector PBB-P2 (Y) as in the table above, shows the value of the coefficient of determination or R square shows a value of 0.582, from these results it means that all independent variables (giving awards, providing transport fee, and giving lucky draw prizes) have a contribution of 58.2% to the dependent variable (performance productivity of PBB-P2 collecting officers) with a high level of determination, and the remaining 41.8% is influenced by other factors outside of this study.

**Interpretation of the Effect of Rewards on the Performance Productivity of PBB-P2 Collector Officers**

Based on the first hypothesis, the awarding of managers affects the performance productivity of PBB-P2 Collecting Officers. After testing the hypothesis

obtained results state that the award manager significant effect on the productivity performance of the clerk of the UN-P2 collector Bondowoso unsubstantiated or H<sub>1</sub> received. This could be due to aspects related to the awarding of managers that have been able to create the productivity of the performance of PBB-P2 collectors.

Aspects of awarding the award are as follows:

- a) The amount of the award
- b) Timeliness of the awarding of the
- c) Fairness of the Award

In this study there are significant similarities with the previous research conducted by Badriah Djula (2009); Kurniya Budi Rochmat Djamhur Hamid Mochammad Soe'oad Hakam, (2013); Desiana Dian Candrawati M. Al-Musadieq M. Soe'oad Hakam, (2013) with results showing that there is a significant effect of awarding awards on the performance productivity of PBB-P2 collectors.

**Effect of transport fee of delivery / billing task on Productivity clerk performance collector PBB-P2**

Under the second hypothesis provision of transport fee delivery / billing clerk affect the productivity performance of the UN-P2 collector. After testing and data analysis results stating that the provision of transport fee delivery / billing significant effect on the productivity performance of the clerk of the UN-P2 collector Bondowoso, unsubstantiated or H<sub>2</sub> is received. This could be due to aspects related to the provision of delivery/billing transport fee that have been able to create the productivity of the Bondowoso Regency PBB-P2 Collector's performance. Aspects of providing delivery/billing transportation fee include the following:

- a) Amount of transport fee
- b) Timely delivery of transport fee
- c) Fairness of transport fee provision.

As for this study, there are significant similarities with previous research conducted by Haedar, Muh. Iqbal, Gunair, (2015); Serliana, MZ Arifin and Dini Zulfiani, (2018); Maziah, 2017 which states that the provision of delivery/billing transport fee has a significant effect on the performance productivity of PBB-P2 collectors.

**The Effect of Giving Raffle Prizes on the Performance Productivity of PBB-P2 Collecting Officers.**

After testing and data analysis results stating that the raffle prize-giving significant effect on the productivity performance of the clerk of the UN-P2 collector Bondowoso unsubstantiated or H<sub>3</sub> received. This could be due to the aspects of giving raffle prizes that are related to the productivity of the performance of the PBB-P2 collectors in Bondowoso Regency.

Aspects of giving raffle prizes are:

- a) The amount of the prize
- b) Timeliness of the awarding
- c) Fairness of the prize

In this study there are significant similarities with previous research conducted by Putu Panca Adi Pratiwi Indah, Putu Indah Rahmawati, Nyoman Dini Andiani Undiksha, (2019) research; Harini Fajar, Tjutju Yuniarsih, Eeng Ahman, (2018): Ombi Romli, 2019 which states that the giving of raffle prizes has a significant effect on the performance productivity of PBB-P2 collectors.

**CONCLUSION**

Based on the analysis and discussion that has been described previously obtained results, the variables of the award and administration of transport fee for delivery / billing task have an impact on productivity

variable worker performance collector PBB-P2 Bondowoso as follows:

1. Partially variable awards, awarding transport fee for a delivery / billing task and The giving of raffle prizes has a significant effect on the productivity of the PBB-P2 collectors in Bondowoso Regency.
2. Simultaneously, the variables of awarding, delivery of delivery/billing transport fee and giving of raffle prizes have a significant influence on the productivity of the performance of PBB-P2 collectors in Bondowoso Regency.
3. The results of this study indicate that awarding has a dominant influence on the productivity performance of PBB-P2 collectors in Bondowoso Regency.

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