

Leadership and Motivation in the Performance Officer at the Office of Motor vehicle tax Sidenreng Rappang Regency

Mahfud Syarifuddin Dr. LahibuTuwu, M.Si Dr. Andi Nilwana, SE, M.Si
Dept. Of Public Administration, The Social and Political Science College Muhammadiyah Rappang

Abstract

The main study of this paper is to discuss leadership and motivation in the performance of employees in the office of the motor vehicle tax Sidenreng Rappang Regency particularly on tax officers motor vehicle, of the number of employees in the office of the motor vehicle tax since 2015 as many as 36 people, types of research conducted in this study done by a technique that is descriptive quantitative data analysis, the collected data is processed by statistics then analyzed by quantitative statistics, the results of research indicating that leadership influence on employee performance of 82.90%. Motivation having an effect on the performance of 39.93%. Leadership greatly affect the performance employees while the motivation does not significantly affect the performance of employees.

Keywords: Leadership, motivation, and employee performance

1. Introduction

Based on Law No. 23 Year 2014 on Regional Government or Local Otonomy in Indonesia logical consequences for local government that is the empowerment of apparatus to make it more professional, responsive, and transparent. In this case improving the quality of human resources is a very important requirement, because basically the human behavior can affect any action in achieving the objectives that will be achieved.

Currently the tax on motor vehicle tax office Sidrap was to reform in terms of service to the public taxpayer motor vehicle. Settling in the field of efficient use of employees including policy makers. When employees can work optimally and supported by policy makers (head of the organization), the public service will be improved.

In carrying out the duties and functions of the Office of the motor vehicle tax is needed in this case the employees are civil servants who have high morale. The indicators that show a lack of motivation of employees working, among others, is discipline an employee in the Office of the motor vehicle tax that has not been implemented optimally. It is seen from the number of employees who lack motivation high and less aware of the provisions of working hours on duty, did not join the apple in the morning, go to work late and leave work early, often leave work during working hours without permission from the leadership, the number of employees defaulter certain place, lazy to work and so forth. On the issue of the need to look for problems and solving it is necessary to overcome them. It is thus very important to know the influence of leadership and employee motivation to work on the performance of the motor vehicle tax.

Motivation affects employee morale owned is potential, where employees are not necessarily willing to mobilize all potentials to achieve optimal results, so it is still necessary for driving that employees want to use their full potential. The thrust is called motivation.

One of the key success factors of public service in the office of motor vehicle tax is employee performance. The performance of employees in question is the work of employees is reflected in how to plan, implement, and assess the process of service to the public in this case is mandatory motor vehicle tax. Motor vehicle tax office as one of the Community Services Unit strives constantly to build a good image to the service through a variety of innovations in service, information technology development and improvement of Human Resources (HR).

The leadership of the Head Office of the motor vehicle tax is also another factor that presumably helped determine the performance of employees in the Office of the motor vehicle tax that work motivation. Allegedly the emergence of good work motivation will bear good performance. Work motivation is one that raises the spirit or impulse, where the strength of the motivation to participate in determining the level of employee performance.

Observations at the office of motor vehicle tax in March 2015 the authors find problems such as: office clerk motor vehicle taxes are sometimes late to office, the staff of the motor vehicle tax less provide good service to the public, the fees paid people not transparan, processing time unclear and unfair to the community.

Office of the motor vehicle tax by 3 (three) agencies that do work in the office, namely Department of Revenue, the Indonesian National Police and Motor Vehicle Accident Insurance (*Jasa Raharja*) has the task of raising funds from the public that motor vehicle tax (*Pajak Kendaraan Bermotor*), transfer duties of Motor Vehicles (*Bea Balik Nama Kendaraan Bermotor*) for the benefit of Budget (*Anggaran Pendapatan Belanja Daerah*) especially needed organizational behavior conducive to creating a management organization that takes into account aspects of human resources especially in the context of leadership and motivation, therefore, the

importance of knowing and understanding the role of leadership and motivation in employee performance so that the tax vehicle support regional development.

According Jamaluddin Ahmad (2013:109) the high budget deficit last two years namely 2011 and in 2012 was one of substance annual government planning overview of the funding aspect is still experiencing a change in the implementation phase. This phenomenon even experienced almost all counties and cities across Indonesia. (Dr. Jamaluddin Ahmad, 2013)

2. Overview Leadership and Motivation in Employee Performance

Trisnawati (2005: 52), leadership is defined as a process of influencing and directing the employees to do the job that has been assigned to them. Leadership is the ability to organize, influence and gain the commitment of a team towards its goal. Leadership is the ability to provide insights so that other people would like to achieve. A good leader gives the experience, skills and personal attitude to evoke the spirit and team work. The effective leader is able to provide guidance to the efforts of all employees in achieving organizational goals. Insight is the first step in a leadership role in balancing strategic planning to execution in line with the organization's culture. Alignment is the second step in a leadership role to realize the unity in action through entanglement in the "system" (a set of elements that regularly interconnected to form a totality), empowerment is the third step that is very important and strategic leadership role to unify the form of interest-balanced between the interests of individuals, groups and organizations as the impetus to motivating attitude change through empowerment of hidden talent, increase emotional ingenuity and inspire creativity.

Komang Ardana, et al (2009: 89-90), some definitions of leadership, according to experts, (a) The process of influencing the activities of individuals or groups to achieve the objectives in certain situations (Indriyo Gitosudarmo, 1997), (b) affect the behavior. Proses others for that person to behave as he wished (Nimran, 1999), (c) the ability to influence a group toward tercapainya goals (Robbins and Coulter, 2004), (d) process utilizes the power to gain personal influence (Sukanto Reksahadioprojo in Djatmiko, 2002), (e) skills that make others follow and perform voluntarily "everything" that you want (Lester R. BITTEL and John W. Newstrom cited by LPPM, 1998), (f) directing a person's behavior the group's activities in achieving the targets (Hemphil and Coons were followed by LPPM, 1998). Tead in Sutarto (1991: 12), leadership is influence the activity of the people to want to work together to achieve some of the goals that they want.

According Hanafie (2006: 121), the leadership as a process of one's personal relationship to influence attitudes, beliefs, and behaviors of others, as well as to persuade others to take a step towards a common goal.

Ulber Silalahi, (2007: 188) A leader is to lead, not to force, the leader encourages subordinates in order to achieve the goals or targets as optimally as possible, although sometimes his subordinates do not believe it can achieve. In this case the leader must know the character of subordinates, know the rights and needs of those earnestly. A leader must have the ability to stir the emotions according to the usage ratio of followers. But often even more emotional leader than a subordinate. Emotions subordinates should be excited naturally and transformed into dedication or devotion followers in any work done to achieve organizational goals.

Kartono (2011: 38), a leader is a person who has the skills and strengths, in particular excess prowess in the field, so that he is able to influence others to jointly perform certain activities, for the achievement of one or several purposes. So it is a leader who has one or several advantages as a predisposition (talent inborn), and the needs of the situation / times, so he has the power and authority to direct and guide subordinates. He also gained recognition and support of subordinates and subordinates were able to move toward a specific goal.

Keith Davis in Yogi (2011: 127), formulated four general properties that affect the success of the organization's leadership, namely (a) Intelligence, that the leader has a higher level of intelligence than the led. However, it is very interesting from the research is that leaders can not exceed too much of his intelligence, (b) Maturity and social relationships. Leaders tend to be mature and have stable emotions, and has extensive attention to social activities. He has a desire to appreciate and appreciated (c) Self-motivation and encouragement of achievement. So leaders have relatively strong encouragement to excel. They work trying to gain appreciation of the intrinsic than extrinsic, (d) Attitudes human relations. Leaders who successfully want to recognize the dignity and honor of his followers and capable in his favor.

Yogi (2011: 129) suggests five key functions of leadership, namely (a) Function instructive function is ongoing and is a one way communication. Leaders as decision makers serves ordered execution on the people they lead. This function means that the decision also stipulated it would be meaningless without the ability to realize or translate them into instructions / commands. The next command will not mean anything if it is not implemented. Therefore, in line with the understanding of leadership, the point is the ability of the leadership to mobilize others in order to carry out the command, which is sourced from the decisions that have been established, (b) Function consultative function is ongoing and is two-way communication, including its implementation is highly dependent on the party leadership. In the first stage in an effort to determine decisions, leaders often requires consideration, which requires consultation with the people he leads. The consultation can be limited only to certain people, are judged to have a variety of material information needed to issue a decision.

The next stage of the consultation of the leadership of the people who led can be done after the decision established and under implementation. The consultation was intended to obtain the input of the feedback (feedback) that can be used to improve and refine the decisions that have been established and implemented, (c) Functions of Participation, This function does not just take place and is two-way, but also tangible implementation of human relationships effectively, between a leader with other people they lead, both in the participation of decision-making and in doing so, Functions participation will only materialize if leaders develop communication which allows the exchange of opinions, ideas and views in solving the problems, which the leaders will be able to be used to take decisions, (d) Function discretionary, function is implemented by providing an abundance of authority to create / assign a decision, either by consent or without approval of the leadership. This function requires the leaders to sort out the main tasks and evaluate the organization can and can not be delegated to those who believe. Delegate functions basically means the trust, a leader must be willing to be able to trust others, according to the position / title, if given the delegation of authority. Being delegates must be able to maintain that trust, to do so responsibly, (e) Control Function, Function control is the control function.

This function tends to be one-way, although it is not impossible to do by way of two-way communication. Control functions mean that successful or effective leadership capable of regulating the activity of its members as directed and in which effective coordination, so as to enable the achievement of common goals optimally. In connection with the means of control functions can be realized through the activities of guidance, direction, coordination and supervision. In these activities the leader must be active, but it is not impossible to do by involving members / organizations.

There are two important functions that must exist in a leader, according Sopiah (2008: 123), namely (a) The function of these tasks relate to something that should be implemented to choose and achieve objectives in a rational, (b) maintenance functionality is related to satisfaction emotion needed to develop and maintain a group, community or for the organization's existence.

In accordance with the opinion of Crainer in Wuradji (2009: 20), the development of leadership theory are classified into nine categories, namely (a) Great Man Theory, (b) Trait Theory, (c) Power and influence approach, (d) Behavior theory, (e) Situational leadership, (f) Contingency theory, (g) Charismatic theory, (h) Transactional leadership), (i) Transformational Leadership.

Motivation according Moenir (2010: 136-137) is the stimulation from the outside in the form of objects or not objects that can foster the urge in people to own, enjoy, control or reach objects / not the object. Object or not object that serves to stimulate, called motivator.

According Veithzal Rival (2004: 455), Motivation is a set of attitudes and values that influence individuals to achieve specific suit individual goals. Attitudes and values is an invisible something that gives power to encourage individuals to behave in achieving goals.

According to Mathis and Jackson (2004: 89), "employee motivation is a desire in a person that causes the person to act. Someone often take action, then the motivation is the driving force that led to the goal, and it rarely appears in vain.

Theoretically indicator of the willingness or motivation expressed by Soewardi (1999: 75) states the will of man is psychic powers in man, with the human motivation to achieve what he wants. When the will was gone, man would be sinking down, which we call slip (from groove nature that have been created by God). Conversely, if the will was incurred, humans will go up to the top, which we call a welcome occurrence (of the groove or nature established by God).

According Muchdaryansyah (2009: 137) need motivation to work in the production process is as a human being, of course, has its own identification. According to Campbell (in Gibson, 1987: 87) that the motivation related to the direction of behavior, response force after the employee chose to follow a certain action, and resistance behavior, or some old people continuously behave in a certain way. According WG Scoot (in Rahardjo 2011: 167) motivation is a process of stimulating people to do activities in an effort to achieve the goals or desired goals effectively and efficiently.

Theories of work motivation according Mangkunagara (2013: 94) The need can be defined as a discrepancy or contradiction between the reality experienced by the impulse that is inside. If the employee needs are not met, then the employee will behave disappointed. Conversely, if the requirement is met then the employee will happily exhibits behavior as a manifestation of his satisfaction. Needs a fundamental underlying employee behavior. We can not possibly understand the behavior of employees without understanding their needs.

According to Robert Heller in Wibowo (2011: 378) motivation is the desire to act. While Stephen P. Robbins in Wibowo (2011: 156) stated motivation as a process that causes the intensity (intensity), the direction (direction), and a continuous effort (persistence) of individuals towards achieving the goal. Intensity indicates how hard a person tries. But high intensity may not lead to the result of good performance, unless effort is made in the favorable direction of the organization. Efforts must therefore be considered quality and intensity. Motivation has a dimension of continuous efforts. Motivation is a measure of how long a person can maintain

their businesses. Individuals who are motivated to be doing task long enough to achieve their goals.

According to Jerald Greenberg and Robert A. Baron in Wibowo (2011: 379) argues that motivation is a series of processes that evoke (arouse), direct (direct), and keep (maintain) human behavior toward the achievement of goals. Generating associated with impulse or energy behind the action. Motivation is also concerned with the choices made and the direction of their behavior. Medium behavior keep or maintain how long people will continue to strive to achieve the goal.

Motivation comes from within man, hence the organizational leaders need to create the conditions in which workers can motivate themselves. Leaders need to give a reason for workers to believe on themselves and the organization they work for. All organization built on a foundation of followers who are motivated to serve the organization. Motivation is an active process that is driven by a series of actions that can be grouped into three groups (John Baldoni in Wibowo, 2011: 385).

The term performance is derived from the Job Performance or Actual Performance (performance or achievements actually achieved by someone). Definition of performance (performance) is the result of the quality and quantity of work achieved by an employee in performing their duties in accordance with the responsibilities given to him (Mangkunagara, 2013: 67).

Performance comes from the sense of performance. There is also a performance that gives the sense of a work or performance. However, actual performance has a broader meaning, not only the work, but including how the work progresses. Performance is the result of work that has a strong relationship with the organization's strategic objectives, customer satisfaction, and contribute to the economy. Thus, the performance is about doing the work and results of the work. Performance is about what to do and how to do it (Armstrong and Barron in Wibowo, 2011: 7).

According to Fattah (2000: 19), in Sedarmayanti (2001: 50), work performance or work performance (performance) is defined as the ability expression based on the knowledge, attitudes and skills, and motivation to produce something. August W. Smith stated performance is "..... Output drive from processes, human or otherwise," so the performance is the result or output of a process.

Meanwhile, according to Mathis (2002: 78), revealed that the performance is essentially what is done or not done employee.

According Maryoto, (2000: 91), employee performance is the result of work during a certain period compared with a range of possibilities, such as standards, targets / goals or criteria that have been agreed. Gibson (1996: 70) states that the desired performance is a result of the behavior. Individual performance is the basis of the performance of the organization. Assessment of performance has an important role in increasing the motivation in the workplace. This performance assessment (performance appraisal) is basically a key factor in order to develop an effective and efficient organization.

Hermanusman in the Journal of Economic and Management (2010: 134) suggests that the performance is an achievement which results from a process or how to act in a function. Performance as a process is with respect to human resources activities in performing assigned. Therefore, the performance is related to the activities of the elements involved in a process, the achievement of results (output) is desired is a standard work in the organization.

Timpe (1999) in Hermanusman (2010: 134) defines performance as the accumulation of elements that are interrelated among others: (a) The skill level is the extent to which employees have the knowledge, skills, interpersonal skills, as well as technical skill and labor to produce the performance, (b) The level of wages, efforts can be described as a motivation that encourages employees to finish the job. Although employees have the skill level to do the job, they will not work well if only a little attempt or no effort at all.

Siagian (1995: 227) defines the performance as a whole person's ability to work in such a way so as to achieve an optimal work objectives and targets that have been created with the sacrifice that ratio is smaller than the result achieved.

According Mahmudi (2010: 20) suggests that the performance is a multidimensional construct that includes a lot of factors that influence it. Factors that affect performance are: (a) factor of personal / individual, include: knowledge, skills (skills), ability, confidence, motivation, and commitment of every individual, (b) the factors of leadership, include: the quality of the encouraging, encouragement, guidance and support given managers and team leaders; (c) Factor team, include; the quality of support and encouragement given by colleagues as a team, confidence in his fellow team members, compactness and closeness of the team, (d) factor system, includes: a working system, working facilities or infrastructure provided by the organization, organizational processes, and culture performance in the organization, (e) contextual factors (situational), includes: pressure and changes in the external environment and internal.

Mangkunagara (2013: 67-68) argues that the factors that affect achievement of the performance is the capability (ability) and motivational factors (motivation); (a) Factors ability; psychologically, the ability (ability) employees consists of the potential ability (IQ) and the ability of reality (knowledge + skill). It means that employees who have an IQ above average (IQ 110-120) with an adequate education for the position and skilled

in doing their daily work, then it will be easier to achieve the expected performance. Therefore, employees need to be placed in a job that suits their expertise (the right man in the right place, the right man on the right job), (b) motivation factors; motivation is formed of an attitude (attitude) an employee in a situation (situation) work. This motivation is a condition that drives self-directed employees to achieve organizational goals (employment purposes).

In the traditional performance appraisal system, performance is only associated with personal factors, but in fact, the performance is often caused by factors other than personal factors, such as system, situation, leadership, or team. The individual performance assessment process should be extended to the assessment team performance and effectiveness of the manager. That's because by individuals is a reflection of the behavior of group members and leaders, such as the on the job training, coaching, and guidance (Mahmudi, 2010: 20).

Functional relationship between performance and performance attributes influenced by three factors, namely knowledge, skills, and motivation. The equation denoted as performance = f (knowledge, skills, and motivation). Knowledge refers to the knowledge held by employees (knowing what to do), skills refer to the ability to do the job (the ability to do well), motivation is the drive and passion to work. In addition to these three factors there is still one more factor: the role (role perception). The loss of one of these factors will affect the performance. Influence motivation is very important role in measuring performance as motivation role is to change the behavior of workers. (Campbell in Mahmudi, 2010: 20).

Measurement of the performance needs to be done to find out if there is a deviation of performance during the implementation of the plan has been determined, or whether the performance can be carried out according to the schedule prescribed time, or if the results of performance has been achieved as expected (Wibowo, 2011: 229).

Supriyanto (2009: 242) measuring management performance of government in a rational perspective, people usually use a measure of satisfaction. How, through program evaluation activities undertaken and the budget used, including customer satisfaction, environmental impacts, and outcomes by looking at the size of the benefits and meet the needs of the community. But in measuring outcomes, organizations must be given a period of time. This is reasonable, because the measurement of the performance evaluation results and processes a job, associated with the public interest.

Supriyanto (2009: 246) performance measurement is a significant tool in the management of government, because the measurable performance would encourage the achievement of the objectives specified more effectively and efficiently. Performance measurement is done in a sustainable manner, will provide feedback in order to improve continuously and achieve success in the future. Performance measurement, management is expected to know the government's performance in a given period. The existence of performance measurement, lead management programs and activities of government can be measured and evaluated. Results of measurement of performance of each institution, comparable with similar institutions, so the awards and disciplinary actions can be performed more objectively.

Supriyanto (2009: 247) Performance measurement has an important role as a management tool for the government; (a) Understand the indicators used in achieving the goals and objectives, (b) Knowing the achievement of the performance plan that has been defined, (c) Monitor and evaluate the performance, and compare it with the work plan, and take action to fix it if there are deviations, (d) reward and punishment is objectively the achievements of the apparatus, according to the results of measurement based performance measurement system that has been agreed upon, (e) Being a communication tool subordinates and leaders in an effort to improve organizational performance, (f) Identify whether customer satisfaction is met, (g) Assist understand the process of government agencies, (h) Ensure that the decisions made objectively, (i) shows an increase to be achieved, (j) Disclose the problems occurred.

3. Research Methods

This study was conducted using a survey method explanation (explanatory survey method) survey approach with quantitative descriptive research type. Approach the survey is to collect data activity as many of the facts which are supporting, with a view to determine the status, symptom status determines similarity by comparing with the standards that have been selected or determined (Arikunto, 2005).

The target population of this research is all employees in the Office of Motor Vehicle Tax then all the population used as a sample technique to collect data by observation, interview and study literature that is collecting literature or reading material that is sourced from books, journals or the results of previous research, analysis technique used is quantitative descriptive analysis, in order to illustrate the influence of leadership and motivation in employee performance. The data obtained from the study site then processed using a Likert scale to measure attitudes, opinions and perceptions of a person or groups of social phenomenon then poured in the percentage table. The formula used (Supranto, 2001: 403).

4. Results and Discussion

The results of this study will be presented in accordance with the data that has been collected and obtained questionnaire on the analysis of to determine the effect of leadership on the performance of employees in the Motor Vehicle Tax Office, using a descriptive analysis of the data tabulation techniques, frequencies and percentages as follows:

4.1. *Intelligence.*

Results of the respondents' assessment of the intelligence of the Motor Vehicle Tax Office Manager to manage and develop subordinates, indicating that respondents' judgments about the intelligence-led Units in managing and fostering subordinates that 22 (61.11%) respondents either, even some 14 people (38.89 %) of respondents rate it excellent, whereas no respondents who are less good and not good. The mean score is 3.39 and the average percentage is 84.72%, so it can be concluded that intelligence-led Units in managing and fostering subordinates in the Office of Motor Vehicle Tax is very good.

4.2. *Maturity and Social Affairs*

To find out the respondents' assessment of the maturity and social relations in the Office of Motor Vehicle Tax in terms of the maturity of the leadership of Units in maintaining an emotional relationship with a subordinate that the respondents' assessment of the maturity and social relationships in terms of the maturity of the leadership of Units in maintaining emotional relationships with subordinates, namely most respondents felt that the good, ie there are 23 people or 63.89% of respondents felt that good, after 13 people or 36.11% of respondents are very good, and no respondents who assess less good and not good, so it can be concluded that maturity and social relations in terms of the maturity of the leadership of Units Sidenreng Rappang in maintaining emotional relationships with subordinates is good. It is in line with the average percentage obtained which is at 84.03% criterion to the achievement of excellent is very Good.

4.3. *Personal Motivation and Encouragement Achievement*

To find out the respondents' assessment of self-motivation to achievement in terms of impulse arising in the inner leadership to improve performance in the Tax Office of Motor Vehicles show that self-motivation and encouragement of achievement in terms of encouragement that arise within the leadership to improve the work performance of subordinates in Motor Vehicle Tax Office, which is 63.89% of respondents rate the better, there are 33.33% following the respondents are very good, and only a small proportion of only 2.78% of respondents who rate poorly, whereas no respondents who are not good, The average yield scores obtained is 3.31 with an average percentage of 82.64% in the criteria very well. It can be concluded that self-motivation to achievement in terms of encouragement that arise within the leadership to improve the work performance of subordinates in the Motor Vehicle Tax Office that is already good.

4.4. *Attitudes of Humanitarian Affairs*

To measure the leadership of the Office of Motor Vehicle Tax, one of the indicators studied were the attitude of human relations in terms of the attitude of the leadership to recognize the dignity and respect to all his subordinates in the Office of Motor Vehicle Tax The respondents' assessment of it, can be seen that the attitude of human relations visits in terms of the attitude of the leadership to recognize the dignity and respect to all subordinates that most respondents either, ie there are 27 people (75%), followed by 8 people (22.22%) respondents are very good, only 1 or only 2, 78% of respondents rate the poor, data acquisition average score of 3.19 with an average percentage of 79.86% is included in the criteria very well, so it can be concluded that the attitude of human relations in terms of the attitude of the leadership to recognize the dignity and respect to all subordinates in the Office of Motor Vehicle Tax is already good.

4.5. *Needs*

Results of the respondents' assessment of the needs in terms of fulfilling every basic need and a basic requirement for every employee in the Office of Motor Vehicle Tax, that the needs in terms of fulfilling every basic need and a basic requirement for every employee in the Office of Motor Vehicle Tax that most respondents ie no 23 (63.89%) rate the better, after 10 people (27.78%) respondents are very good, and only a small proportion of only 3 (8.33%) of respondents who rate poorly, whereas no respondents rate is not good. Data on average score is 3.19 with an average percentage of 79.86% were criteria very well. Thus the authors concluded that the needs in terms of fulfillment of any basic necessity and a basic requirement for every employee in the Office of Motor Vehicle Tax is already good.

4.6. *Encouragement indicator in Yourself*

To find out the respondents' assessment of the boost in self in terms of the emergence of a willingness on the

staff of the Motor Vehicle Tax for the task or job, can be viewed and analyzed that the boost in self in terms of the emergence of the willingness of employees to perform tasks or work in the Office of Tax Office One Roof (Samsat) is at most respondents, there are 24 people (66.67%) of respondents felt that good, after 10 people (27.78%) of respondents who rate it very good, and only 2 people only (5.56%) of respondents who rate poorly, and no respondents judging is not good. Data acquisition the average score is 3.22, and the average percentage is 80.56% in the criteria very well. Based on the processed data, the authors concluded that the boost in self in terms of the emergence of the willingness of employees to carry out a task or a job at the Office of Motor Vehicle Tax is already good.

4.7. Personal / Individual

Data assessment results obtained by respondents about the factors of personal / individual in terms of employees able to complete a good job in the Office of Motor Vehicle Tax that most respondents, there are 21 people (58.33%) of respondents felt that good, after 15 people (41.67%) of respondents who rate it very good, and no respondents who assess less good and not good. With data acquisition average scores of 3.42 and average value of the percentage of 85.42% is included in the criteria very well. Thus the authors concluded that the factor of personal / individual in terms of employees able to complete a good job in the Office of Motor Vehicle Tax is already good.

4.8. Leadership

To find out the respondents' assessment of the leadership factor in terms of the Head Office of Motor Vehicle Tax capable to give encouragement, encouragement, guidance and support to employees in the Office of Motor Vehicle Tax, can be seen Based on the processed data and analysis that factors leadership of head of the Office of Motor Vehicle Tax is able to provide a boost , encouragement, guidance and support to employees in the Motor Vehicle Tax Office that most respondents, 23 people (63.89%) rate the better, following the 12 (33.33%) rate is very good, and only 1 (2, 78%) of respondents who rate poorly. Acquisition of data from an average score of 3.31 with the average value of the percentage of 82.64% is included in the criteria very well. Thus the authors to conclude that the leadership factor samsat head unit capable of providing encouragement, encouragement, guidance and support to employees in the Office of Motor Vehicle Tax is good.

4.9. Team

To find out the respondents' assessment of the factors the team in terms of employee mutual encouragement of fellow co-workers, fellow team, maintaining compactness and closeness of his fellow colleagues in the Office of Motor Vehicle Tax that factor the team in terms of employee mutual encouragement of fellow co-workers, fellow team, maintaining compactness and closeness of his fellow colleagues in Tax Office One Roof (Samsat), respondents assess that there are 20 people (55.56%) were rated both, after there are 9 people (25%) respondents are very good, and only 7 people, or only 19.44% of respondents the judge is not good, whereas no respondents who are not good. When viewed from the acquisition value of the average score of 3.06 and average value of the percentage of 76.39% is included in the criteria very well, it can be concluded that the factor of the team in terms of employee mutual encouragement of fellow co-workers, fellow team, maintaining compactness and closeness of his fellow colleagues in the Office of Motor Vehicle Tax is already good.

4.10. System

To measure performance in terms of facilities or infrastructure work in the Office of Motor Vehicle Tax, respondents ie 21 (58.33%) rate the better, following 5 people (13.89%) rate is very good, but respondents who assess less both facilities are working in the Office of Tax Office One Roof (Samsat) there are 9 people (25%), and even there the respondents, 1 person (2.78%) either did not assess the infrastructure of the office. And indeed the average value of the score is only equal to 2.83 and the average value of only 70.83% percentage is only included in both criteria, in contrast to the average value score and the average value of the percentage of personal factors, factors of leadership and team factors, all of which are in very good criteria, but for this system factors are assessed in terms of working facilities, only included in both criteria.

4.11. Contextual / Situational

To measure performance in terms of the ability of employees to face situations that sometimes changes, including pressure and changes in the work environment at the Office of Motor Vehicle Tax, which is 24 people (66.67%) respondents either, following the 9 (25%) of respondents very good , But the ability of employees in the office, there are still less well respondent assessing ie by 5.56%, and which assesses the ability of an employee in the office of the Tax Office One Roof (Samsat) is at 2.78%. When viewed from the acquisition value of the mean score is equal to 3.14, and the acquisition value of the average percentage of 78.47% is included in the criteria very well, because respondents who are less good and bad that is not too big percentage

compared to respondents rated both with percentages above 60%, it can be concluded that the ability of employees to face situations that sometimes changes, including pressure and changes in the work environment at the Office of Motor Vehicle Tax is already good.

5. Conclusion

Based on the results of the study as described above, the writer can give you an idea of the influence of leadership on the performance of employees in the Motor Vehicle Tax Office, through three variables, each of which has a measuring tool, as for the discussion as follows:

Results of research on leadership by Keith Davis in Yogi (2011) through four indicators measured, namely: (a) intelligence, (b) the maturity and social relationships, (c) self-motivation and encouragement of achievement, and (d) attitudes human relations, the data obtained from the respondents' assessment that the highest percentage is the attitude of human relations in terms of the attitude of the leadership of Units to recognize the dignity and respect to all subordinates with the results of the study 75%. The leadership of the Office of Motor Vehicle Tax was basically has successfully run the leadership, because it is able to embrace or invite the cooperation of everyone who became his subordinates, and he was able to maintain the attitude and maintain a good relationship between superiors and subordinates, and vice versa between subordinates to superiors, and also the leadership of the Office of Motor Vehicle Tax appreciate subordinates, and also willing to listen, willing to receive feedback and suggestions from subordinates, so that subordinates in the office feeling happy and ultimately subordinate to follow what is desired by the leadership for the betterment of the organization so that its intended purpose can be achieved.

Behind the success of the Motor Vehicle Tax Office that is already capable of running leadership, it can not be denied that the respondents' assessment of the intelligence-led Units in managing and fostering subordinates only reached 61.11%, but this percentage figure still includes both criteria. And the fact that in the office of the Office of Motor Vehicle Tax, leadership today must provide guidance to subordinates given at the office, the average employee was educated at the high school level, so that the employee is considered inadequate that need a lot given guidance and encouragement so that employees are motivated to continue to pursue higher education are at the undergraduate level.

The test results through a simple formula, the data showed that the influence of leadership on the performance of employees in the office Tax Office One Roof (Samsat) Sidenreng Rappang, amounting to 82.90%, which is included in the criteria very influential.

Two indicators of motivation according Mangkunagara (2013), namely the need and impetus, has obtained research data that the greatest percentage is a boost in self or willingness of employees to carry out tasks and work with the results of respondents' assessment criteria included influential 66.67%, while for the indicator needs only 63.89% influential criteria. To improve employee performance, it takes a leader who is able to meet the needs of subordinates, especially the most basic needs, such as employees who become subordinates must be guaranteed to eat, drink, clothing and arrive at the shelter, and in addition to the basic needs are already met, then leaders must be able to provide its employees boost their employees would work well, will carry out the tasks and jobs that have been given.

The test results through a simple formula, data showed that the magnitude of the effect of motivation on the performance of employees in the Motor Vehicle Tax Office in the amount of 39.93% is included in the criteria are less influential.

If the respondents' assessment of data processed between the variables of leadership and motivational variables, where the total frequency response of the leadership of highly influential variable + total variable frequency response less influential motivation of the obtained data at 708: $4 \times 4 \times 36 = 1.23 \times 100 = 123 : 2$, then the result is 61.46%, it can be described that the greatest effect of leadership and motivation in the performance of employees in the Motor Vehicle Tax Office in the amount of 61.46% including the impact criteria. So if the methods of leadership and motivation can be done by the leadership of the Motor Vehicle Tax Office, it can improve the performance of employees.

Reference

- Ahmad. Jamaluddin, 2011. *Perilaku Birokrasi dan Pengambilan Keputusan* : Badan Penerbit UNM. Makassar.
- Ahmad. Jamaluddin, 2015. *Metode Penelitian Administrasi Publik (Teori dan Aplikasi)*. Penerbit Gava Media, Yogyakarta.
- Davis, Keith., 2002. *Fundamental Organization Behavior*, Translated Agus Dharma, Jakarta: Erlangga.
- Hanafie, Mahtika. 2006. *Administrative Sciences. Basic Concepts and Applications*. Badan Penerbit UNM. Makassar.
- Kartini Kartono. 2011. *Leaders and Leadership. Leadership Abnormal whether it ?*. Jakarta: Rajawali Pers.
- Komang Ardana, et al. 2009. *Organizational Behavior*. Yogyakarta: Graha Ilmu
- Law Number 23 Year 2014 About the Regional Government.

- Mangkunagara, Anwar Prabu. 2013. Human Resource Management Company. Remaja Rosdakarya; Bandung.
- Mangkunegara.2005. Evaluasi Kerja.Bandung: Refika Aditama
- Maryoto, Susilo, 2000, the Human Resource Management. Yogyakarta: BPFE UGM.
- Mathis, Robert. L Jackson, John H. 2004. Human Resource Management. Jakarta: Salemba Empat.
- Moenir, HAS, 2010, Public Service Management in Indonesia, Bumi Aksara. Jakarta.
- Patricia, 2004, Alpha Teach Yourself Management Skills, First Edition, translated by Sugeng Haryanto, Sukono Mukidi, and M. Rudi Atmoko, Jakarta: Prenada
- Sastrodiningrat Soebagio. Capita Selecta Management and Leadership. IND-HILL-CO. Tebet, South Jakarta.
- Sedarmayanti. 2001. Human Resources and Work Productivity. Bandung: Mandar Maju.
- Sharif Makmur. 2008. Empowerment of Human Resources and Organizational Effectiveness. Jakarta. Raja Grafindo Persada.
- Siagian, Sondang, P. 1995. Theory and Practice of Leadership. Jakarta: Rineka Cipta.
- Sinungan Muchdaryansyah. 2009. Productivity what and how. Bumi Aksara. Jakarta.
- Sopiah. 2008. Organizational Behavior. Andi Offset. Yogyakarta.
- Suharsimi.A 2005. Management Research. Jakarta: Rineka Cipta.
- Sutarto. 1991. Fundamentals of Leadership Administration. Yogyakarta: Gadjah Mada University Press.
- Sutarto. 2001 Basics of Leadership Administration, Yogyakarta: Ghalia Indonesia.
- Ulbert Silalahi. 2007. Study of Administrative Sciences. Bandung: Sinar Baru Algensindo.
- Veithzal Rival, 2004. Human Resource Management, Murai Kencana, Jakarta.
- Wibowo. 2011. Performance Management. Third Edition. Rajawali Press. Jakarta.
- Wiradji. The Educational Leadership "Transformational Leadership". Gama Media. Yogyakarta.
- Yogi Suprayogi Sugandi. 2011. Public Administration. Concept and Development of Science in Indonesia. Graha Ilmu. Bandung.