

Load, Work Discipline, Performance Assessment and Financial Rewards on Account Representative Performance at The Sukoharjo Pratama Tax Service Office

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ABSTRACT

This study aims to examine and analyze the influence of workload, work discipline, performance appraisal, and financial reward on the performance of Account Representatives at the Sukoharjo Primary Tax Service Office, both partially and simultaneously. This study employs a quantitative research design. The population consists of all Account Representatives at the Sukoharjo Primary Tax Service Office, totaling 43 individuals. The research sample consists of the entire population of 43 individuals (all Account Representatives at the office). Data collection was conducted using questionnaires. Statistical analysis techniques used include multiple linear regression, the F-test, the t-test, and the coefficient of determination. The research results indicate that: (1) Workload does not have a significant effect on the performance of Account Representatives at KPP Pratama Sukoharjo; (2) Work discipline does not have a significant effect on the performance of Account Representatives at KPP Pratama Sukoharjo; (3) Performance appraisal does not have a significant effect on the performance of Account Representatives at KPP Pratama Sukoharjo; and (4) Financial reward does not have a significant effect on the performance of Account Representatives at KPP Pratama Sukoharjo. The ability of the independent variables—workload, work discipline, performance appraisal, and financial reward—to explain the variation in the dependent variable (Account Representative performance) is very limited; this implies that the contribution made by the independent variables to the dependent variable is very small.

Keywords: *performance, workload, work discipline, performance appraisal, financial reward*

INTRODUCTION

Taxes are a major source of state revenue, accounting for the largest portion of the State Budget (APBN). The government, through the Directorate General of Taxes (DGT), continues to strive to improve the effectiveness of tax management to optimize state revenues. One such effort is improving the quality of human resources directly involved in the implementation of services, supervision, and guidance for taxpayers, specifically Account Representatives.

Account Representative Account Representatives are positions within the Tax Service Office (KPP) whose primary duties include providing services, monitoring, and exploring tax potential. Account Representatives play a crucial role in achieving tax revenue targets and improving taxpayer compliance. The high demands of their

work require employees to possess strong skills, discipline, motivation, and commitment to achieve optimal performance.

As a vertical unit of the Directorate General of Taxes (KPP Pratama Sukoharjo), the Sukoharjo Tax Office is responsible for managing tax administration and optimizing tax revenue within its jurisdiction. Account Representatives face various challenges in carrying out their duties, including the increasing number of taxpayers to monitor, dynamic changes in tax regulations, demands for digitalization of tax services, and increasingly demanding performance targets. These conditions have the potential to create a high workload for Account Representatives.

Workload is the number of tasks, responsibilities, and work targets an employee must complete within a specific timeframe. Excessive workloads can lead to work stress, physical and mental fatigue, and reduced employee productivity. Conversely, a workload that is commensurate with employee capacity can improve the effectiveness and quality of organizational services. For Account Representatives, the high number of taxpayers they are responsible for supervising, reporting, and coaching can impact their ability to perform their duties optimally. Therefore, workload is a factor that needs to be considered in efforts to improve employee performance.

Research on the effect of workload on performance conducted by Nur Widiastuti and Alex Taufiq (2023) and Surayya (2023) states that workload is one of the factors influencing employee performance in carrying out organizational tasks. Meanwhile, research conducted by Ilham et al. (2025) stated that workload has a negative effect on employee performance.

Besides workload, work discipline is also a factor that influences employee performance. Work discipline is an Account Representative's commitment to the various regulations, procedures, and work standards established by the organization. Work discipline is not only related to attendance, but also includes completing core tasks and functions effectively and efficiently. Employees with high work discipline tend to be able to complete work on time, comply with organizational regulations, and maintain the quality of their work. Conversely, low work discipline can lead to delays in task completion, decreased service quality, and failure to achieve organizational targets.

For Account Representatives, work discipline is crucial because various challenges remain in implementing a professional and consistent work culture. Furthermore, changes to the digital-based tax administration system also require employees to be more disciplined in adapting to new work procedures and increasingly complex organizational targets.

Research has been conducted on the influence of work discipline on employee performance. Lubis et al. (2023) and Hadiyanto and Syaflan (2024) which states that work discipline has a positive and significant effect on employee performance. This study's findings are inconsistent with those of Tyas et al. (2024), who stated that work discipline significantly influences work motivation but does not directly impact employee performance.

Another factor that influences employee performance is performance appraisal. Performance appraisal is an evaluation process conducted by an organization to measure the level of employee achievement based on predetermined indicators. An objective, transparent, and fair performance appraisal system can provide feedback to employees on their work results and encourage increased productivity. Conversely, an appraisal system that is perceived as unfair can lead to dissatisfaction and decrease employee motivation. Performance appraisal is a crucial instrument for measuring employee contributions to achieving organizational goals and serves as the basis for career development and reward awards.

In practice, various challenges remain in the implementation of employee performance appraisals within the Tax Office (KPP). Performance appraisals are often perceived as less than fully objective due to differing perceptions between superiors and subordinates, imbalanced workloads among employees, and high organizational target pressures. Furthermore, digital transformation and the modernization of tax administration have also increased employee competency requirements, requiring performance appraisal systems to adapt to the dynamics of organizational change.

Research on the influence of performance appraisals on employee performance was conducted by Barus and Siregar (2023) stated that performance appraisal has a positive and significant effect on employee performance. This research is not in line with that conducted by Winarsih et al. (2023) and Wungow et al. (2023) which states that performance appraisals do not have a significant effect on employee performance.

In addition to performance appraisals, financial rewards are also a factor that can influence employee performance. Financial rewards are a form of financial recognition given by organizations to employees as compensation for their contributions and work achievements. Providing appropriate financial rewards can increase employee motivation, job satisfaction, and enthusiasm in achieving set targets. Conversely, if employees feel the financial rewards they receive are disproportionate to the workload and responsibilities they undertake, their work motivation can decline.

Within the Directorate General of Taxes, a remuneration and performance allowance system has been implemented to enhance employee professionalism and productivity. In practice, various challenges remain related to the implementation of financial rewards in government agencies. Differences in perceptions of compensation fairness, high work targets, and an imbalance between workload and financial rewards can impact employee motivation. Furthermore, digital transformation and the modernization of tax administration have also increased demands on the skills and productivity of tax officials. However, the effectiveness of financial rewards in improving Account Representative performance requires further study.

Research on the influence of financial rewards on employee performance has been conducted by Ilham et al. (2025) and Rosady and Anggiani (2025) which states that financial rewards have a significant effect on employee performance. This

research is not in line with that conducted by Wungow et al. (2023) which states that financial rewards do not have a significant effect on employee performance.

Given this complexity, this study is crucial to examine the simultaneous influence of workload, work discipline, performance appraisal, and financial reward on account representative performance at the Sukoharjo Pratama Tax Office (KPP Pratama). Furthermore, this study is expected to provide practical contributions to the Sukoharjo Pratama Tax Office and the Directorate General of Taxes in formulating more effective human resource management policies to improve account representative performance.

RESEARCH METHODS

The type of research that will be used in this study is associative quantitative research. The process in this study is deductive and the method used is inferential statistics. In this quantitative descriptive study the author focuses on workload, work discipline, performance appraisal and financial reward on the performance of Account Representatives of KPP Pratama Sukoharjo. This research was conducted at KPP Pratama Sukoharjo. The planned time for the research is from February - December 2025. The population in this study is all Account Representatives of KPP Pratama Sukoharjo, totaling 43 people. The research sample taken from the entire population, amounting to 43 Account Representatives of KPP Pratama Sukoharjo. The sampling technique in this study is the census technique or saturated sample because the entire population is sampled.

The variables used in this study consist of two variables, namely the independent variable (X) and the dependent variable (Y). The independent variables consist of workload (X1), work discipline (X2), performance appraisal (X3), financial reward (X4), and the dependent variable is performance (Y).

All data were processed using multiple linear regression analysis tools. The multiple linear regression model can be expressed in the following equation:

The multiple linear regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information:

Y = Performance

X1 = Workload

X2 = Work discipline

X3 = Performance appraisal

X4 = *Financial Reward*

b1 = Regression coefficient X1

b2 = Regression coefficient X₂

b3 = Regression coefficient X₃

b4 = Regression coefficient X₄

a = Constant

e = *error*

RESULTS AND DISCUSSION

Multiple Linear Regression Test

Table 1. Results of multiple linear regression tests

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,963	11,647		0.254	0.801
Workload	0.528	0.200	0.315	2,636	0.012
Work discipline	0.553	0.225	0.355	2,463	0.018
Performance assessment	0.087	0.116	0.091	0.748	0.459
Financial reward	0.514	0.252	0.294	2,041	0.048

Source:SPSS data processing

From the results of the linear regression test, it can be seen that:

$$\begin{aligned}\alpha &= 2,963 \\ \beta_1 &= 0.528 \\ \beta_2 &= 0.553 \\ \beta_3 &= 0.087 \\ \beta_4 &= 0.514\end{aligned}$$

So the following regression equation is obtained:

$$Y = 2,963 + 0.528X_1 + 0.553X_2 + 0.087X_3 + 0.514X_4$$

The interpretation of the regression equation is:

- 1) $\alpha = 2,963$, shows that if the variables workload, work discipline, performance appraisal, and financial reward have a value of 0, then the performance of the Account Representative (Y) is 2,963.
- 2) $\beta_1 = 0.528$, shows that the Workload coefficient (X1) gives a positive value, which means that if the Workload (X1) increases, the performance of the Account Representative (Y) will increase by 0.528.
- 3) $\beta_2 = 0.553$, shows that the work discipline coefficient (X2) gives a positive value, which means that if employee work discipline (X2) increases, the performance of Account Representatives (Y) will increase by 0.553.
- 4) $\beta_3 = 0.087$, indicating that the performance assessment coefficient (X3) provides a positive value, which means that if the performance assessment (X3) increases, the Account Representative's performance (Y) will increase by 0.087.
- 5) $\beta_4 = 0.514$, indicating that the financial reward coefficient (X4) gives a positive value, which means that if the financial reward (X4) increases, the performance of the Account Representative (Y) will increase by 0.514.

Model Feasibility Test

Table 2 F Test Results

Model	F count	Ftable	Sig.	Std	Information
1	8,152	2.61	0.001	0.05	Suitable model

Source: SPSS data processing

The test results above show that the calculated F value > F table ($8,152 > 2.61$) and the significant value of the F test of 0.001 is smaller than 0.05, meaning that H_0 is rejected, meaning that workload, work discipline, performance appraisal, and financial reward simultaneously have a significant effect on the performance of the Account Representative of KPP Pratama Sukoharjo.

Hypothesis Testing

Table 3 Results of the t-test

Variables	thitung	ttable	Sig	Std	Information
Workload	2,636	1,684	0.012	≤ 0.05	Influential
Work discipline	2,463	1,684	0.018	≤ 0.05	Influential
Performance assessment	0.748	1,684	0.459	≥ 0.05	No effect
<i>Financial Reward</i>	2,041	1,684	0.048	≤ 0.05	Influential

Source: SPSS data processing

The following explains the test results.

- The results of testing the effect of workload (X1) on Account Representative performance (Y) obtained a calculated t value of 2,636 while the value < t table for N-2 (43-2) significance level 0.05 is 1.684, thus $2,636 > 1.684$, with a significant value of 0.012 less than 0.05, meaning H_0 is in the rejection area, meaning that workload has a significant effect on Account Representative performance.
- The results of testing the influence of work discipline (X2) on the performance of the Account Representative of KPP Pratama Sukoharjo (Y) obtained a calculated t value of 2,463. Thus, t count > t table. The t table value for N-2 (43-2) at a significance level of 0.05 is 1.684, thus $2,463 > 1.684$ with a significance value of 0.018 smaller than 0.05, meaning H_0 is in the rejection area, meaning discipline has a significant effect on Account Representative.
- The results of testing the influence of Performance Assessment (X3) on the performance of the Account Representative of KPP Pratama Sukoharjo (Y) obtained a calculated t value of 0.748, value t table for N-2 (43-2) significance level 0.05 is 1.684, thus $0.748 < 1.684$, thus the performance assessment does not affect the Account Representative.
- Testing the influence of Financial Rewards (X4) on the performance of Account Representatives at KPP Pratama Sukoharjo (Y) obtained the calculated t value

is 2,041, value t table for N-2 (43-2) significance level 0.05 is 1.684, thus 2,041 > 1.684 with a significant value of 0.048 which is smaller than 0.05, this means that H_0 is in the rejection area, meaning that financial rewards have a significant effect on Account Representative performance.

Coefficient of Determination (R^2)

Table 4 Results of the Coefficient of Determination (R^2) test

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.680	0.462	0.405	3,800

Source: SPSS data processing

Based on the results of the table above, it can be seen that the adjusted R Square (R^2) value in this study is 0.462. So it can be interpreted that the variation of independent variables consisting of workload, work discipline, performance appraisal, and financial reward on the dependent variable, namely the performance of the Account Representative of KPP Pratama Sukoharjo, is 46.2%. This shows that the ability of the independent variables, namely workload, work discipline, performance appraisal, and financial reward in explaining the variation of the dependent variable, namely the performance of the Account Representative, is 46.2%, while 53.8% is explained by other variables besides the variables of workload, work discipline, performance appraisal, and financial reward.

Discussion

1. The Influence of Workload on the Performance of Account Representatives at KPP Pratama Sukoharjo

The research results, as shown in Table 3, demonstrate that workload has a significant effect on Account Representative performance. This demonstrates that workload is a critical factor in determining Account Representative success in carrying out their duties and responsibilities.

Workload is a number of tasks that must be completed by an employee within a certain period, including physical, mental, and time. An Account Representative's workload encompasses not only the number of taxpayers they handle, but also compliance monitoring, tax data analysis, preparation of Requests for Data and/or Information Explanation Letters (SP2DK), tax education and consultation, tax payment monitoring, administrative completion, and achievement of state revenue targets. These duties require analytical skills, high accuracy, and sound utilization of information technology. Provisions regarding the role and duties of Account Representatives are regulated in PMK Number 18 of 2026 concerning the Organization and Work Procedures of Vertical Agencies of the Directorate General of Taxes. A proportionally managed workload will increase productivity, service quality, analytical accuracy, and the achievement of tax revenue targets. Conversely, an excessive workload has the potential to cause

work fatigue, stress, decreased concentration, and reduce the effectiveness of task implementation. Therefore, management through Account Representative workload analysis is necessary to ensure that the workload remains optimal in supporting the achievement of the Directorate General of Taxes' goals.

Thus, the results of this study align with those of Taufiq (2023) and Siburian, Pio, & Sambul (2021), which stated that workload significantly impacts performance. However, they contradict those of Luthan (2023) and Innayah et al. (2025), which stated that workload has no impact on employee performance.

2. The Influence of Work Discipline on the Performance of Account Representatives at KPP Pratama Sukoharjo

The research results, as shown in Table 3, show that work discipline significantly influences Account Representative performance. This indicates that work discipline is a key factor in successfully implementing Account Representative duties in providing services, monitoring tax compliance, and achieving organizational targets.

According to Hasibuan (2019), work discipline is an individual's awareness and willingness to comply with all organizational regulations and applicable social norms. Discipline is not only reflected in employee attendance but also in adherence to operational standards, punctuality in completing work, responsibility for tasks, integrity, and commitment to achieving predetermined targets. Work discipline plays a very important role because Account Representatives are the spearhead of the Directorate General of Taxes in providing services, monitoring taxpayer compliance, implementing tax education, and conducting tax data analysis. Each of these tasks has a deadline, quality standards, and procedures that must be met, thus demanding a high level of discipline. The latest performance management policy within the Ministry of Finance through KMK Number 127 of 2026 concerning Employee Performance Management emphasizes that work behavior and work discipline are important components in employee performance assessments. Disciplinary violations not only affect employee work behavior scores but also impact overall performance assessments and even become the responsibility of superiors in the development aspect. Thus, work discipline is no longer viewed as an administrative obligation, but rather as a factor that directly influences individual and organizational performance achievements.

Thus, the results of this study align with those of Finola et al. (2025); Fariz et al. (2025); and Aminah and Mathori (2024), which stated that work discipline influences employee performance. However, this contradicts the findings of Uleng et al. (2023) and Pracoyo (2021), which concluded that work discipline does not significantly influence performance.

3. The Influence of Performance Assessment on the Performance of Account Representatives at KPP Pratama Sukoharjo

The research results, as shown in Table IV.II, show that performance assessments have no effect on account representative performance. This demonstrates that performance assessments are not simply a matter of assigning a final grade, but rather part of the process of improving employee performance.

The performance assessment of Account Representatives at the Sukoharjo Pratama Tax Office (KPP Pratama) is part of the Ministry of Finance's employee performance management system, which aims to ensure each employee makes an optimal contribution to achieving the organization's strategic goals. Unlike assessment systems that focus solely on individual performance, the system implemented at the Directorate General of Taxes utilizes a performance management approach, a cycle encompassing planning, monitoring, evaluation, feedback, and employee development.

The implementation of performance management is regulated in Minister of Finance Decree No. 300/KMK.01/2022 concerning Performance Management within the Ministry of Finance. This implementation is further reinforced through PER-6/PJ/2023 concerning Employee Performance Ratings within the Directorate General of Taxes, which regulates the rating mechanism for all DGT employees, including Account Representatives. This regulation demonstrates that employee assessments are not solely based on the achievement of Employee Performance Targets (SKP) but also consider the employee's contribution to the organization. This can be interpreted as meaning that KMK No. 300/KMK.01/2022 and PER-6/PJ/2023 have established a standardized assessment system that is applied uniformly to all Account Representatives. All employees are subject to the same assessment framework, and performance assessment is no longer the primary differentiating factor between employees. Performance variations are more likely influenced by other factors such as technical tax competency, experience, analytical skills, intrinsic motivation, leadership qualities, and information technology support (e.g., Coretax implementation) in carrying out daily tasks.

Thus, the results of this study are in line with the research of Silaban, Hendriani, and Efni (2017) which states that performance appraisal does not affect performance, but contradicts the research results of Hariadi, Sundjoto, and Rahayu (2025), Budi et al. (2025), and research by Sulistyorini, Sutianingsih (2025) which states that performance appraisal affects performance.

4. The Influence of Financial Rewards on the Performance of Account Representatives of KPP Pratama Sukoharjo

The research results, as shown in Table IV.II, show that financial rewards significantly influence account representative performance. This indicates that the better the financial rewards received by employees, the higher their performance. Conversely, if financial rewards are deemed inadequate or do not reflect employee contributions, work motivation and performance tend to decline.

Financial reward Account Representatives play a crucial role because they are employees who hold strategic responsibilities in tax services, monitoring taxpayer compliance, analyzing tax data, providing tax education, and optimizing state revenue. The complexity of these tasks requires proportional financial rewards to maintain employee motivation. Financial rewards serve not only as a means of fulfilling employee economic needs but also as a form of organizational recognition for work performance. Therefore, financial rewards serve as a tool to motivate employees to optimally achieve organizational targets.

Thus, the results of this study are in line with the research of Rosady, Anggian, Sarfilianty & Anggiani (2025) which states that financial rewards have an effect on employee performance, but contradict the results of the research of Tahupiah, Kojo, & Sumarauw (2019), which concluded that rewards do not have an effect on employee performance.

CONCLUSION AND SUGGESTIONS

Based on the research results and discussion, it can be concluded that workload, work discipline, and financial rewards have a significant effect on Account Representative performance at the Sukoharjo Pratama Tax Office, while performance appraisals do not significantly influence Account Representative performance. The analysis also shows an Adjusted R Square value of 0.462, which means that workload, work discipline, performance appraisals, and financial rewards together can explain 46.2% of the variation in Account Representative performance, while the remaining 53.8% is influenced by other factors outside the studied variables. Based on these findings, it is recommended that the Sukoharjo Pratama Tax Office improve its Account Representative competency development program through technical training in taxation, data analysis, communication, and the use of information technology. In addition, the implementation of coaching, mentoring, and feedback needs to be optimized as a follow-up to the results of the performance appraisal in accordance with KMK Number 300/KMK.01/2022. Organizations also need to maintain the culture of discipline and professionalism that has been formed by strengthening innovation and collaboration between employees, while developing a non-financial reward system in the form of career development opportunities, awards for innovation, and recognition of work achievements to increase employee motivation and performance in a sustainable manner.

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