THE EFFECT OF MOTIVATION AND EMPLOYMENT ABILITY ON EMPLOYEE PERFORMANCE IN THE PAYMENT OF MOTOR VEHICLE TAX SERVICES IN SAMSAT, SUKABUMI CITY

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ABSTRACT

This research was conducted at the Regional Revenue Management Center (PPPD) with a study on Motor Vehicle Tax Payment Services in the Samsat Sukabumi. The problem that occurs with the decrease in the number of motorcycle unit tax payments that do not re-register for tax payments in 2019, this occurs because the performance of employees is considered low and unable to achieve the set work targets, this is due to low levels of motivation and work ability. owned by employees, thus affecting the overall performance of employees. Respondents of the research were Samsat Sukabumi employees who were involved in the motor vehicle tax payment service as many as 31 people as the population, while the sampling technique used the saturated sampling method, because the number of samples was quite small, so that all populations were sampled. The instrument was tested with the reliability test and validity test, as well as the Classical Assumption Test. The research data were analyzed descriptively with Frequency and Associative tests with coefficient of determination, Correlation Analysis, Statistical Hypothesis Testing and Multiple Linear Regression Analysis. The results showed that: Employee Motivation (X1) and Work Ability (X2) had an influence on Employee Performance as indicated by the results of the coefficient of determination analysis of 49.5% while the remaining 50.5% was influenced by other factors not examined in this study.
Keywords: Employee Motivation, Work Ability, Employee Performance

1. Introduction

Development in an area is certainly inseparable from local taxes which indirectly become the main supporter in the development process of a region, with potential as a trading city, Sukabumi City becomes the main potential for generating large local taxes, and with dense population conditions makes Sukabumi city as a trade center that is quite promising, it can be seen with the construction of several shopping centers in the Sukabumi City area. With the condition of a dense population, Sukabumi requires some administrative management, especially in terms of managing regional income which is a source of regional original income. Revenue Management in the Sukabumi City area began in 1974 with the Establishment of the Provincial Tax and Revenue Office in Sukabumi City which was included in the Regional II Bogor Representative Office, along with the historical development of the West Java Provincial Revenue Service, the Regional IV Sukabumi Revenue Service Unit was formed based on the Reference to Government Regulation Number ; 84 of 2000 and stipulated by Regional Regulation

Number ; 5 of 2002, which at the operational level was strengthened by 31 (thirty one) Regional Revenue Service Units (UPPD) and until 2009 it became 33 (thirty three) Regional Revenue Service Units (UPPD) based on West Java Governor Regulation Number: 113 of 2009 concerning the Organization and Work Procedures of the Technical Implementing Units of Service and Agencies within the Government of West Java Province.

In 2011 West Java Governor Regulation No. 17 of 2011 was issued regarding Amendments to West Java Governor Regulation No. 113 of 2009 concerning Organization and Work Procedures of Technical Implementing Units of Service and Agencies within the West Java Provincial Government, West Java Provincial Revenue Service consisting of 34 Branches Provincial Revenue Service Services. The technical implementation of the Sukabumi City Regional Revenue Service is given to the Sukabumi City Regional Revenue Management Center (PPPD) (Source : Sukabumi City Dispenda Profile).

The function of the tax when it holds a role important in addition to the construction area, the tax also be a source of revenue is important for a region, because of budget shopping government areas most large taken from the tax area, for the things that function PPPD when it held the role is important because the charge of ensuring the payment of tax entry according to the target set. The targets set by Grab Bag in the process of collecting taxes vehicle motor must be targeted along with the whole range of agencies PPPD so the case that the head Grab Bag should always monitor the performance of each employee, and regularly perform evaluations so what that become obstacles in the achievement of the performance can be solved with good.

Achievement of maximum performance is certainly influenced by several factors, one of which is the motivation factor. According to Robbin and Judge (2015: 127), motivation is a process that explains the strength, direction, and persistence of a person in an effort to achieve goals. According to Edison, Anwar and Komariyah (2017: 31) states that the purpose of the targets within the period specified which is determined by the company either in purpose - term length or purpose -term short, it is clear the purpose of this is the purpose of the organization or company, the strength here to explain the urge desire that strong from the self- employees to achieve the goal that was about to be reached in the work of his. Motivation also be interpreted as an encouragement of the self someone to work with a much better and more effective, someone willing to work with much better of course there are things of things that make employees want to do a ny one of his is a factor of incentives from the company, the incentive is a stimulus of the company to employees as a result of the achievement that has been achieved by the employees are, the incentive is also given as a form of tribute companies to employees who achieve the performance of the best in the period specified, so that by the provision of incentives will be slightly provide motivation for employees to be able to work with more good. In addition to the factors incentive provision chance promotion in the company also became a factor important, because it will give a level of career that clear to the employee, and the case was also a differentiator that if employees are put through the work of his with better and reach the target, the company will provide an opportunity to the employees to have a career and have the opportunity to get promoted. By giving the opportunity promotions to employees for a career in the company, then every employee will always be trying to reach the point of the performance of the best of her for the award of the agency was clear.

In addition to the factors of motivation, a factor the ability of the work also could be a thing important in the achievement of the performance of employees, according Wibowo (2017: 94) Ability Work in essence can be defined as the capability of the intellectual, emotional, and physical to perform various activities that show what that will do to achieve aim, because motivations are high which is owned by the employee would also have to be balanced by the ability of which is owned by the employees, because motivation is the impulse or the interests of employees in the work, while the ability is a skill that is owned by the employee in completing the work of his for the capability that is owned by employees certainly will facilitate employee in completing the job with a more effective and efficient, so that the motivation of the high and the ability to work are high will be very influential in the achievement of the performance of employees in an organization, because of the interest that is higher accompanied by the ability to be me produce the best level of performance achievement in an organization.

PPPPD as the agency that runs the function Dispenda province of Jawa Barat are responsible fully in ensuring all sources of income of the area entered in the cash income of the region territory town sukabumi, one of which became the study researchers are doing studies on the potential of objects brace Revenues are handled Bapenda province of Jawa Barat Region City Sukabumi in the year 2016 till 2019 which are detailed in table 1 below:

Table 1
Total Potential Tax Object
Motorized Vehicles in the City of Sukabumi

NO.	MOTOR VEHICLE CLASSIFICATION	Total Potential Tax Object (Vehicle Unit)							
		2016	2017	Up/Down (2017-2016)	%	2018	2019	Up/Down (2019-2018)	%
1.	SEDAN, JEEP AND STATION WAGON	16,932	18,469	1,537	9.08	19,798	20,363	565	2.85
2.	BUS, MICROBUS	665	725	60	9.02	711	696	-15	-2.11
3.	TRUCK/PU/LT	5,704	5,899	195	3.42	5,612	5,565	-47	-0.84
4.	HEAVY EQUIPMENT	-	-	-	-	-	-	-	-
5.	MOTORCYCLE	98,160	105,923	7,763	7.91	101,335	102,602	1,267	1.25

Source: Sukabumi City Regional Revenue and Management Center 2016-2019

Based on table 1 the number of potential increases and decreases in motor vehicle tax objects in 2016 for the types of Sedan, Jeep and Station Wagon vehicles for Private Service and Public vehicles, the total potential tax is around 16,932 units and in 2017 it became 18,469 units or an increase of 1,537 units or an increase of 9.08%. Likewise, in 2018 to 2019 there was an increase of 565 vehicles or 2.85%. Seeing this data, the potential object of motor vehicle tax is considered quite good because it increases every year.

For potential tax year 2016 for the type of vehicle Bus, Microbus vehicle Personal, and the Department of Public total potential tax it reached 665 units, and in the year 2017 reached 725 units or experienced a rise of 60 units or reached 9.02% of the year 2016. As for the year 2018 up to 2019 experienced a decline in the number of potential taxes as much as 15 units of vehicles or -2.11%. Seeing the data is a potential object of taxation in the year 2018 up to 2019 experienced a decline although not too large, will however be very influential on the amount of income of the area in the city of Sukabumi, so that it takes measures specifically to be able to increase the potential for tax vehicle motor in the city of Sukabumi.

For potential tax year 2016 for the type of vehicle Truck / PU / LT vehicles Personal, and the Department of Public total potential tax it reached 5,704 units and in the year 2017 reached 5,899 units or experienced a rise of 195 units or reached 3.42% of the year 2016. Meanwhile, in the year 2018 the number of potential tax around 5612 units and in 2019 reached 5,565 units or experienced a decline of 47 units or 0.84%. Potential tax in the year 2018 - 2019 experienced a decline in the number of potential taxes, things have become the responsibility great for all ranks PPPD Kota Sukabumi to continue to improve its performance, because given the number of potential taxes have always experienced a decline in the year 2019, things have become evidence also that the achievement of performance at PPPD units have decreased because they are unable to increase the amount of potential taxes in the Sukabumi City area.

For potential tax year 2016 for types of vehicles Bicycles Motor reached 98 160, and reached 105/923 units in the year 2017 unit, experienced a rise in the year 2017 amounted to 7,763 units or 7.91%. For the year 2018 the number of potential tax amounted to 101 335 units, and in the year 2019 amounted to 102 602 units or experienced a rise of 1,267 units or 1.25%. For potential tax types of vehicles bicycle motors rated very good because during the period 2016 - 2019 has always experienced a rise that is very high, for potential tax types of vehicles bike motorcycle is also rated very good for experienced hikes are very large, if all potential taxes that can be collectible, then the amount of regional income Sukabumi city will also increase.

Until now, the description of the performance of PPPD employees as reflected in the realization of the achievement of the tax received is considered quite good, because most of the taxes, especially the motor vehicle tax, have been achieved in accordance with the targets set, but every year there are some motorized vehicles

that do not pay the motor vehicle tax. or not doing annual tax re-registration and not being able to pay taxes on time which is briefly presented in table 2 below:

Table 2
Number of Vehicles Not Re-registering
Paying Taxes on time
2016-2019

No	Transportation type	Plate Code	Fiscal year					
			2016	2017	Up/Down	2018	2019	Up/Down
1	Sedan, Jeep And Station Wagon	Personal	1,594	1,963	369	1,647	1,604	-43
		Service	16	16	-	15	10	-5
		General	450	723	273	931	965	34
2	Bus, Microbus	Personal	7	6	-1	8	7	-1
		Service	5	7	2	4	2	-2
		General	108	150	42	164	174	10
3	Truck, Light Truck, Pick Up	Personal	1,274	1,462	188	1,073	880	-193
		Service	5	6	1	4	9	5
		General	36	42	6	27	32	5
4	Heavy Equipment	Personal	-	-	-	-	-	-
		Service	-	-	-	-	-	-
		General	-	-	-	-	-	-
5	Motorcycle	Personal	28,415	34,802	6,387	26,605	25,054	-1,551
		Service	162	174	12	126	120	-6
		General	-	-	-	-	-	-
	Amount		32,072	39,351	7,279	30,604	28,857	-1,747

Source: Sukabumi City Regional Revenue and Management Center 2016-2019

Based on the data in table 2 regarding the number of vehicles that re-register or pay taxes on time every year, from 2016 to 2017 the number of vehicles that pay taxes on time or re-register has increased quite high as in the types of sedans, jeeps and Minibus tax payments in 2017 have increased from 2016, meaning that timely tax payments in 2017 have increased from 2016, so this is considered a good thing because of the decreasing amount of uncollected taxes. However, from 2018 to 2019 the payment of taxes for this type of Sedan, Jeep and Minibus with this type of private vehicle decreased from 2018, with a difference of 43 vehicles that did not re-register or did not pay taxes on time.

So even for the type of vehicles Truck, Pick Up with the type of vehicle personally in the year 2019 experienced a decline in payment of taxes with the difference amounting to 193 units of the vehicle are not doing your birthday or pay taxes right time, the number is rated very large, so the condition is the Revenue and Grab Bag should strive hard to be able to withdraw the amount of tax that is not doubtful that the amount of income of the area in the year 2019 can be achieved in accordance with the targets set.

Whereas for the types of vehicles Bicycles Motor with Code Plat private in the year 2019 experienced a decline in payment of taxes amounting to 1,551 units of motorcycles that do not do list again, with the number of the total in the year 2019 a decrease in the number of paying taxes reached 1,747 units of vehicles, reduction of this is a problem together that should resolved, because the figure is rated very high, which could result in decreasing the amount of revenue the area, from the results of observa-

tions of investigators decline is not going to be separated from factor Source Power of Man which is owned by the revenue Kota Sukabumi in case this is handled directly by the Center for Management of revenue region (PPPD) Kota Sukabumi, due to the decrease in the amount of the payment of tax can be caused due to the quality of service that is given is not the maximum, or is not directly the performance of employees part of the service is still rated low in the completion of a task that becomes their responsibility so that the mechanism of payment of tax rated love mem will be a time that is sufficiently long, and the thing that makes people tend to be choosing seek alternate payment of tax which is fast even by using the services of additional like brokers.

The problem that occurs is to decrease the amount of the payment of tax in the year 2019, a decrease of this happened because of the condition of the performance of employees who rated low, because it was not able to achieve the targets that are set by the organization so much the number of vehicles do not perform registration again or pay taxes right time, the performance of the high certainly influenced by several factors one of which is a factor of motivation to work an employee, if the employee has a motivation that is high in work, employees will always strive to work with a much better and always use all his ability to reach the target of the work that is charged by the organization, so that anything that becomes the target can achieved by easily. In addition to the motivation factor of ability also greatly affect the employees in the work, because the motivations are high in imbangi with capabilities that high, will facilitate the employee in completing the job, because employees have the encouragement and skills which qualified to complete the job.

Decrease in Number of vehicles that do the payment of tax is going to be a burden on the employee Revenue or the PPPD to work a maximum, so the leader must be able to provide a boost that is great for employees to be able to work and achieve the targets set, giving a boost ataiu motivation to employees already sepantas its done by the agency as one of the ways to evoke the passion of work of employees that want to work with more diligently to achieve a load of work that is defined, in addition to giving encouragement or motivation to employees, leaders also must always do the evaluation to all employees who have the ability are low in work, because if only motivation or encouragement alone who improved still going to be a constraint if the ability to work of employees low, so that alone would hamper the performance of the employee 's own.

So it may be clarified that the problems that occurred at the Center for Management of Revenue of City of Sukabumi which led to the decline of vehicles that do the registration again or pemabayaran taxes is due to the condition of the performance of an employee who was rated lower because not able to achieve the target of a job that is set by the organization, the cause of the low Her performance caused as a factor of motivation and ability of employees who rated still not maximal, the low motivation of employees will hinder the employee in the work, due to a boost in self- employees to work with more well not owned by the employee, so the factor of motivation of employees and the ability of employees to work became one of the factors cause due to the ability of the low will make the employee is not able to work under pressure and not be able to work more quickly, so as to improve the performance of employees one of which is to improve the motivation of employees and the ability to work peg AWAI as a function of motivation and ability that can affect the performance of employees. If the motivation high to be supported by the ability of the high then the performance of employees is also high and vice versa.

Based on the background behind the problems are, researchers are interested to do research at the Center for Management of Revenue of City of Sukabumi with the title " Effect of motivation and ability Work on Performance Employees in Section Services Paying Taxes Vehicle Motor in System Administration Manunggal One Roof (Samsat) Sukabumi City".

2. Method
Research Model

Research Model or Research Paradigm can be interpreted as a mindset that shows the relationship between the variables studied which also reflects the type and number of problem formulations that need to be answered through research, the theory used to formulate hypotheses, types and number of hypotheses, and statistical analysis techniques to be used. Sugiyono (2017:14). So it can be defined that the research model is a research mindset to show the relationship between the variables studied, which determines the number of problem formulations and answers to the research problem formulation, which will later provide answers in research.

In this study, the research model or research paradigm used by the researcher is using a dual paradigm with two independent variables and one dependent variable, while the research paradigm can be described as follows:
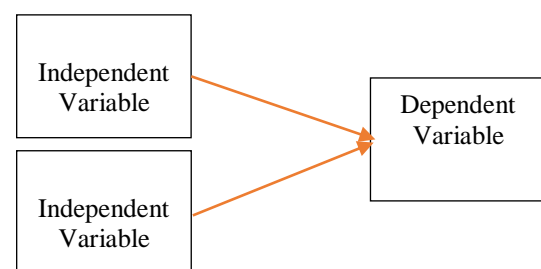

Figure 1
Double Paradigm with two Independent variables and one Dependent variable

Source: Sugiyono 2017 accessed 02-10-2021

Population and Sample

In this study, the population included are all employees involved in the Motor Vehicle Tax Payment Service Section at the Sukabumi City Samsat. So the technique used in determining the number of samples is to use the *Saturated sampling* method. Because the population is quite small as many as 31 people, then all the population is used as a sample. Thus, the number of respondents under study were 31 employees.

Data Collection Method

The technique of collecting data with questionnaires is by circulating a list of questions that must be filled out by respondents who will be sampled from the population. According to Wiratna Sujarweni (2015: 94) the research data collection method uses the following steps, namely observation, interview, and Questionnaire.

Hypothesis Test

Hypothesis Testing is intended as a way to determine whether an alleged hypothesis should be accepted or rejected. Hypothesis test used t test and F Uji test.

Data Analysis Method
Instrument Test
Instrument Reliability Test

Reliability test was carried out on the question items and those which were declared valid. Test is used to measure a questionnaire which is an indicator of a variable or con receipt. A questionnaires is said to be reliable or reliable if the answer to someone on the statement is consistent or stable from time to time. A variable is said to be reliable if it has a *Cronbach alpha >* 0.60.

Instrument Validity Test

Validity Test The instrument is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid or valid if the questions on the questionnaire are able to reveal something that is measured by the questionnaire.

The validation criteria are if the correlation coefficient is > 0.3, then the item is declared valid. Wiratna Sujarweni (2015: 165).
Classic Assumption Test
Normality Test

Test normality of data aims to assess whether the data variable -free and data variables are bound to the equation regression has been distributed normally.

Test normality that used in research this is to use the ratio of skewness and the ratio of kurtosis. Skewness ratio is the value of skewness divided by the standard error skewness ; while the kurtosis ratio is the kurtosis value divided by the standard error of kurtosis. As a guideline, if the ratio of kurtosis and skewness is between -2 to +2, then the data distribution is normal. Santoso (2000;53)

Correlation Analysis

Analysis of correlation can be used to test the hypotheses that are associative, ie to determine the strength and significance of the relationship between two variables. This correlation analysis is used to determine the relationship between two variables, namely between the independent variable and the dependent variable under study, whether it has a strong or weak relationship.

Coefficient of Determination Analysis

R^2 test or a test of determination is a measure that is important in the regression, as can be informed well or whether the model regression that terestimasi, or in other words the numbers that can measure how close are the line of regression which terestimasi with the data actually.

Analysis Of Regression Linear Multiple

According Sugiyono (2017: 277), analysis of regression linear multiple used by researchers intend to predict how the circumstances (rise and fall) variable dependent (criterion), when two or more variables independently as a factor predictor manipulated (in riding lower in value). So the analysis of regression linear multiple will be done when the number of variables independent of at least two.

3. Results and Discussion
Results
Testing the Validity of Employee Motivation (X1)

Table 3
Employee Motivation Validity Test Results

Employee Motivation Question Items (X1)	r count	r table	Description
1	0.651	0.355	Valid
2	0.618	0.355	Valid
3	0.598	0.355	Valid
4	0.617	0.355	Valid
5	0.825	0.355	Valid
6	0.687	0.355	Valid
7	0.517	0.355	Valid
8	0.737	0.355	Valid
9	0.753	0.355	Valid
10	0.733	0.355	Valid
11	0.518	0.355	Valid

Source: Data processing research results (2021)

The results obtained from the validity test above are that the rcount value on items 1 to 11, all scores show results greater than the r_{table} value, which is 0.355, from these results it is stated that all Employee Morivation variable items are declared valid. The highest value of r_{count} on Employee Motivation variable (X1) is in item 5, which is 0.825.

Testing the Validity of Workability (X2)

Table 4
Workability Validity Test Results

Job Ability Question Items (X2)	r count	r table	Description
1	0.695	0.355	Valid
2	0.725	0.355	Valid
3	0.710	0.355	Valid
4	0.728	0.355	Valid
5	0.635	0.355	Valid
6	0.690	0.355	Valid
7	0.623	0.355	Valid
8	0.733	0.355	Valid
9	0.710	0.355	Valid
10	0.386	0.355	Valid

Source: Data processing research results (2021)

Based on the results of the validity test above, it shows that the value of rcount on items 1 to 10, all scores show a value greater than the rtable value of 0.355, then all items on the Workability variable can be declared valid and accepted as instruments in a study. The highest value of r_{count} on the Workability variable (X2) is item 8, which is 0.733.

Employee Performance Validity Testing (Y)

Table 5
Employee Performance Validity Test Results

Employee Performance Question Items (Y)	r count	r table	Description
1	0.534	0.355	Valid
2	0.712	0.355	Valid
3	0.761	0.355	Valid
4	0.795	0.355	Valid
5	0.792	0.355	Valid
6	0.738	0.355	Valid
7	0.618	0.355	Valid
8	0.672	0.355	Valid
9	0.491	0.355	Valid
10	0.728	0.355	Valid
11	0.761	0.355	Valid
12	0.729	0.355	Valid

Source: Data processing research results (2021)

Based on the results of the validity test above, it shows that the value of rcount on items 1 to 12, all scores indicate that all values are greater (>) than the rtable value of 0.355, then all items on the Employee Performance variable are declared valid or accepted as instruments in a study. The highest value of rcount on the Employee Performance variable (Y) is item 4, which is 0.795.

Employee Motivation Reliability Test (X1)

Table 6
Reliability Test Results Employee Motivation Variables

Cronbach's Alpha	N of Items
.870	11

Source: Data processing research results (2021)

Based on the value above, it shows the Cronbach's Alpha value on the Employee Motivation variable, which is 0.870 which is greater than 0.6, then the instrument on the Employee Motivation variable can be declared reliable or feasible to be measured in the next analysis.

Workability Reliability Testing (X2)

Table 7
Workability Variable Reliability Test Results

Cronbach's Alpha	N of Items
.854	10

Source: Data processing research results (2021)

Based on the value above, it shows that the Cronbach's Alpha value on the Workability variable is 0.854 which is greater than 0.6, then the instrument on the Workability variable can be declared reliable and feasible for further analysis.

Employee Performance Reliability Testing (Y)

Table 8
Employee Performance Variable Reliability Test Results

Cronbach's Alpha	N of Items
.897	12

Source: Data processing research results (2021)

Based on the value above, it shows that the Cronbach's Alpha value on the Workability variable is 0.897, which is greater than 0.6, then the instrument on the Employee Performance variable can be declared reliable or feasible to be measured in the next analysis.

Normality Test

Table 9
Data Normality Test Results Using Skewness Ratio and Kurtosis Ratio

Descriptive Statistics									
	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Unstandardized Residual	31	-.61029	1.03395	.0000000	.37589240	.977	.421	1.368	.821
Valid N (listwise)	31								

Source: Data processing research results (2021)

Based on the table, it is found that the skewness ratio = 0.977/0.421 = 2.320; while the kurtosis ratio = 1.368 / 0.821 = 1.666. The result is that the value of the skewness ratio is in the range -2 to +2, meaning that all data is normally distributed, and the kurtosis ratio is in the range of -2 to +2, so all data can be said to be normally distributed.

Discussion

Hypothesis test

Based on the results of the F test can be seen in the following table:

Table 10
Simultaneous Hypothesis Testing Results (F Test)

ANOVAª						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.155	2	2.078	13.724	.000ᵇ
	Residual	4.239	28	.151		
	Total	8.394	30			

a. Dependent Variable: PERFORMANCE_EMPLOYEE
b. Predictors: (Constant), WORK_ABILITY, MOTIVATION

Source: Data processing research results (2021)

Based on table 8 above, it can be seen from the F test that f count is 13,724 with a value of sig = 0.000, while f table 3.328 is calculated using the FINV function in Microsoft Excel with a significance level of 5% (0.05), dfl = 3-1 = 2 and df2 31-2 = 29, namely = FINV (0.05,2,29) then f count > f table (13.724> 3,328), then H0 is rejected and H3 is accepted, which means that there is a positive and significant influence between employee motivation variables (X1) and work ability

(X2) on Employee Performance (Y). From these results, it can be concluded that the independent variables of Employee Motivation (X1) and Work Ability (X2) simultaneously or jointly have a positive and significant effect on the dependent variable of Employee Performance (Y). For a more detailed understanding of the results of the F test calculation, the researcher provides an overview by providing a picture of the curve of the H3 acceptance area and the HO rejection area, namely:
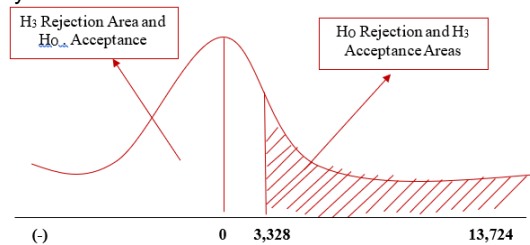

Figure 2

Normal distribution area curve for H_O and H_3 acceptance areas between X_1 and X_2 against Y
Source: Data processing research results (2021)

The Influence of Employee Motivation and Work Ability on Employee Performance

To see the effect of employee motivation variable (X1) and work ability (X2) on employee performance (Y), the researcher used correlation analysis. According to Imam Ghazali (2018:47) correlation analysis aims to measure the strength of the linear association (relationship) between two variables. The magnitude of the correlation coefficient measures the strength of the linear association. For example, we want to know the correlation coefficient between smoking and heart disease. In the correlation analysis, the two variables are treated symmetrically, that is, there is no difference between the dependent and explanatory variables.

Table 11

Criteria for Degree of Closeness Correlation Coefficient

Closeness Level	Correlation Coefficient
$0,000 - 0,199$	Very low
$0,200 - 0,399$	Low
$0,400 - 0,599$	Currently
$0,600 - 0,799$	Strong
$0,800 - 1,000$	Very strong

Source: Data processing research results (2021)

The Influence of Employee Motivation (X1) on Employee Performance (Y)

The value of the relationship between Employee Motivation (X1) and Employee Performance (Y) from the results of correlation analysis using the IBM SPSS application program can be seen in the table below:

Table 12

Results of Correlation Analysis of the Effect of Employee Motivation on Employee Performance

			MOTIVATION	EMPLOYEE PERFORMANCE
Spearman's rho	MOTIVATION	Correlation Coefficient	1.000	.478**
		Sig. (2-tailed)	.	.006
		N	31	31
	EMPLOYEE PERFORMANCE	Correlation Coefficient	.478**	1.000
		Sig. (2-tailed)	.006	.
		N	31	31

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Data processing research results (2021)

From the results of the analysis, it can be seen that the correlation value of Employee Motivation (X1) on Employee Performance (Y) is r = 0.478, which means that it is between the value range 0.400 - 0.599, it can be defined as having a moderate relationship, the nature of the relationship is positive, which means that if Employee Motivation The higher the level of employee performance will also increase and increase.

The Influence of Employee Work Ability (X2) on Employee Performance (Y)

The value of the relationship between Workability (X2) and Employee Performance (Y) is seen from the correlation analysis using the IBM SPSS Application Software, the results are in the table below:

Table 13

Results of Correlation Analysis of the Effect of Work Ability on Employee Performance

			WORK ABILITY	PERFORMANCE_EMPLOYEE
Spearman's rho	WORK ABILITY	Correlation Coefficient	1.000	.534**
		Sig. (2-tailed)	.	.002
		N	31	31
	PERFORMANCE_EMPLOYEE	Correlation Coefficient	.534**	1.000
		Sig. (2-tailed)	.002	.
		N	31	31

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Data processing research results (2021)

The results of the analysis show that the correlation value of Work Ability (X1) to Employee Performance (Y) is r = 0.534, which means it is between the value range 0.400 - 0.599, which means it has a moderate relationship, the nature of the relationship is positive, which means that if the employee's work ability is higher then The level of employee performance will also increase and increase.

Coefficient of Determination Analysis

The coefficient of determination is used to determine how much the independent variable can explain the dependent variable, it is necessary to test the value of the coefficient of determination (R^2). The value of the coefficient of determination is between zero and one. A small value of R^2 means that the ability of the independent variables in explaining the variation of the dependent variable is very limited. A value close to one means that the variable predicts the variation of the dependent variable. The results of

the coefficient of determination can be seen as follows:

Table 14

The Result of the Coefficient of Determination The Influence of Work Motivation and Work Ability on Employee Performance

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.704ᵃ	.495	.459	.38909

a. Predictors: (Constant), WORK_ABILITY, MOTIVATION
b. Dependent Variable: PERFORMANCE_EMPLOYEE

Source: Data processing research results (2021)

Based on the table 12 above, it can be seen that the R Square value is 0.495, which means that the influence of Employee Motivation and Work Ability on Employee Performance is 49.5% while the remaining 50.5% is influenced by other factors not examined in this study.

To be able to determine the effect of Employee Motivation (X_1) and Work Ability (X_2) on Employee Performance (Y), the coefficient of determination is calculated using the following formula:

Kd = R^2 x 100%

Where :

Kd : Coefficient of Determination

R : Correlation Coefficient

So that the coefficient of determination is known as follows:

Kd = R^2 x 100

Kd= $(0.704)^2$ x 100

Kd=0.495 x 100%

Kd=49.5%

The criteria for the coefficient of determination are as follows:

If Kd is close to 0, then the effect of variable X1 (Employee Motivation) and Variable X2 (Work Ability) on Employee Performance (Y) is weak.

If it is close to 1, then the influence of variable X1 (Employee Motivation) and Variable X2 (Work Ability) on Employee Performance (Y) is strong. Based on the calculation of the coefficient of determination, it is known that kd = 49.5%, it can be concluded that the influence of Employee Motivation (X1) and Work Ability (X2) on Employee Performance (Y) is included in the average criteria, because it is not close to 0 and not close to value 1.

Multiple Linear Regression Analysis Results

Multiple Linear Regression Analysis Model used is a multiple linear regression model or equation, multiple linear regression equation is a technique used to build an equation that connects a fixed variable (Y) with two or more independent variables (X) and at the same time to determine forecasted or estimated value.

Based on the results of multiple linear regression analysis research can be seen in the following table:

Table 15

Multiple Linear Regression Analysis Results

	Coefficientsᵃ							
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.400	.572		2.449	.021		
	MOTIVATION	-.105	.244	-.094	2.430	.001	.374	2.674
	WORK ABILITY	.806	.228	.776	3.534	.001	.374	2.674

Dependent Variable: PERFORMANCE_EMPLOYEE

Source: Data processing research results (2021)

The results of the calculation of multiple linear regression analysis, it produces the value of the multiple linear regression equation, namely:

a   = 1,400

b_1 = -0.105

b_2 = 0.806

The results of the multiple linear regression equation for the two predictors (Employee Motivation and Employee Work Ability) are:

Y = a + b1x1 + b2x2

Y=1,400+(-0.105x1)+0.806x2

Information :

Y : Employee Performance

X1 : Employee Motivation

X2 : Workability

1. Constant coefficient of 1,400, meaning that if the variable Employee Motivation (X_1) and Work Ability (X_2) or the variable is stated to have a value of 0 or no change, then the value of Employee Performance (Y) is 1,400.

2. Coefficient b_1 = -0.105, meaning that if Employee Motivation is increased by 1 time the higher, then the Employee Performance Value will increase by -0.105, because the value is negative, the employee performance value will decrease by 0.105.

3. The coefficient b_2 = 0.806, meaning that if the Workability variable is increased by 1 time or higher, then the Employee Performance Value will increase by 0.806.

From the regression equation, it can be seen that the intercept coefficient of the regression equation is 1,400, which means that when Employee Motivation (X_1) and Work Ability (X_2) are fixed or zero, the Employee Performance acquisition value is 1,400.

Partial Hypothesis Testing Results (T Test)

The t-statistical test basically shows how far the influence of an independent variable on the dependent variable by assuming the other independent variables constant, if the assumption of normality error i~N(0,σ²) is met, then we can use the t-test to test the partial coefficients of the regression. Imam Ghozali (2018:57)

The formula used: $t = \frac{\beta 1}{se(\beta 1)}$

Information :

β1   = Parameter coefficient

Se (β1)   = Standard error

The criteria for acceptance or rejection of the null hypothesis (Ho) used are as follows:

H₀ is accepted if t_count is in the area of acceptance of Ho, where $t_{count} < t_{table}$.

H₀ is rejected if t_count is in the rejection area of Ho, where $t_{count} > t_{table}$.

If Ho is accepted, then this shows that the independent variable has no significant effect on the dependent variable and vice versa if Ho is rejected, then the independent variable has a significant effect on the dependent variable.

The t-test is used to determine whether the independent variable partially has a significant effect or not on the dependent variable. The criteria for testing the hypothesis with the t-test are as follows:

1. $t_{Count} > t_{table}$: H_0 is rejected, H_a is accepted
2. $t_{Count} < t_{table}$: H_0 is accepted, H_a is rejected

The following are the results of partial hypothesis testing or the researcher's T test using the help of the SPSS IBM 24 application for windows the results of data processing, the values obtained can be explained in the following table:

Table 16
Results of Partial Hypothesis Testing (T Test)

						Coefficientsª			
		Unstandardized Coefficients		Standardized Coefficients				Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.		Tolerance	VIF
1	(Constant)	1.400	.572		2.449	.021			
	MOTIVATION	-.105	.244	-.094	2.430	.001		.374	2.674
	WORK ABILITY	.806	.228	.776	3.534	.001		.374	2.674

Dependent Variable: PERFORMANCE EMPLOYEE

Source: Data processing research results (2021)

Based on the results of partial hypothesis testing, the t value calculated on the Work Motivation variable (X1) is 2.430, while the t table is 2.045 which is calculated using the TINV function in Microsoft Excel, namely t table = tinv (0.05.29), according to the test criteria that if t count > t table (2,430>2,045), then the hypothesis H0 is rejected, and Ha is accepted. To see the significance, the results of the t table statistic are seen at a significance level of 5% (0.05) from the sig value or 0.001 < 0.05 significance level. It can be concluded that there is a significant influence between Employee Motivation (X1) on Employee Performance (Y) partially.

Motivation is a process that describes the strength, direction, and persistence of a person in an effort to achieve goals. This goal here is the goal of the organization or company. Where the interpretation of employees in providing the best results in their work is the definition of employee motivation at work.

Based on the results of partial hypothesis testing, the t-count value on the Workability variable (X2) there is a t-count of 3.354, while the t-table is 2.045 which is calculated using the TINV function in Microsoft Excel, namely t-table = tinv(0.05,29), according to with the test criteria that if t count > t table (3.354> 2.045), then the hypothesis H0 is rejected, and Ha is accepted. To see the significance, the results of the t table sta-

tistic are seen at a significance level of 5% (0.05) from the sig value or 0.001 < 0.05 significance level. It can be concluded that there is a significant influence between Work Ability (X2) on Employee Performance (Y) partially.

The ability of employees to complete their work, one of which is supported by optimal work abilities, so that what are their duties and responsibilities at work can be realized as well as possible, so that employees can be judged to have good performance if they have good work skills.

4. Conclusions and Suggestions
Conclusions

Based on the results of the research are obtained research and discussion are presented by using the technical analysis of the data that researchers are working on motivation Employees and ability Work on Performance Employees in Section Services Paying Taxes Vehicle Motor in SAMSAT City of Sukabumi, the researchers draw conclusions as follows :

Based on the results of the research by testing it partially that motivation Employees are influences positively and significantly between Motivation Employees on Performance Employees, the testing is done by using the t test table.

Suggestion

Based on the explanation in the conclusions above, the researcher gives advice to the Central Agency for Regional Revenue Management (PPPD) or in this case the Sukabumi City Samsat to always improve its services, especially for public services. The suggestions are as follows :

For advice as a whole is expected to leadership Institution Center for Management of Revenue Region town of Sukabumi especially in SAMSAT Kota Sukabumi in order to always provide the opportunity for employees to follow training and follow education in formal to increase the performance of employees, due to follow the training will make the employee is able to work and improve their ability in work, so what are becoming the target institution would be easily achieved. For advice more expected leaders to always pay attention to the incentives to all employees, as a stimulus both to keep maintain the motivation of employees and encouraged to excel in the work that will push the level of performance of an employee who is getting higher.

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