

ABSTRACT

Direktorat Jenderal Pajak one of federal institution under The Ministry of Finance of Republic of Indonesia that has the main role to finance for its independence. Directorate General of Tax also obligated to give the best service to society, be honest, trusted and to be proud of by the society.

In early 2000, Direktorat Jenderal Pajak has enthusiasm to increase image from bureaucracy reform at Directorate General of Tax modernization. The main aim is to apply “ good governance” and “ prima service ” to society and for better service from the taxation’s stakeholder. Modernization was marked by remuneration so the employee work diligently and be motivated and increase in its productivity.

The Leader role in this organization is essential. A wise Leader must increase enthusiasm and motivated others in order to move all potency that organization got to reach the main goal.

Modernization is marked by upholding to the Discipline Law if the employee broke it, will get punishment by deducting certain amount of money from the salary.

This research aims to find out and analyze study the influence among work leadership (X_1), influence of compensation (X_2) and punishment (X_3) as independent variables either partially or simultaneously toward work motivation (Y) as dependent variable at Direktorat Ekstensifikasi dan Penilaian.

Method of research used is questionnaire with population as 80 persons and 75 of them selected as sample. The variables measurement uses Likert scale technique with weighting scale from 1 to 5. To find out the correlation among variables X_1 , X_2 , and X_3 toward Y uses path analysis uses Analyze Moment of Structures (AMOS).

The result of research concludes that there is a strong influence from each independent variable toward the dependent variable. From the three independent variables, the highest percentage is the influence of punishment (X_3) toward the variable of employee’s work motivation (Y) as 30,3% as compared with the two other independent variables. Then, it is recommended to Direktorat Ekstensifikasi dan Penilaian to enhance the more tight supervision in absence control and time appropriateness among the employees in working and to enforce reward and punishment system, because punishment significantly influences toward the employee’s work motivation.