

ABSTRACT

Bureaucratic reform in the agency Directorate General of Taxes (DGT) is expected to increase state revenue from the tax sector. Revenue can be reached by good employee performance. Factors that are expected to improve the performance in this research both leadership and employee motivation. This research was at Smal Taxpayers Office (STO) Tigaraksa.

The problem is how much influence the leadership and motivation partially or simultaneously to employee performance at the STO Tigaraksa.

This research used survey method by associative with the saturation sampling because of the relatively small population. Research instruments was a questionnaire with closed questions using Likert scale. Data were analyzed by SPSS software, validity test and reliability test, hypothesis testing by using multiple linear regression and coefficient of multiple determination.

Based on analysis of data showed that the leadership has a positive and significant influence on the performance of employees with the level of the relation of 0.614, the motivation has a positive and significant influence on the performance of employees with the level of the relation of 0.370, simultaneously leadership and motivation has a positive and significant impact on employee performance with R^2 values of 96%.

To improve employee performance, the leadership factors in STO Tigaraksa need to consider the style of leadership, awards, exemplary, technical supervision, and the relationship with employees. While on employee motivation factors need to consider the attitudes and behavior, fisiologis fulfillment, working facilities, fulfillment of social needs, reward fulfillment, and self-actualization needs.