

# The Influence of Work Culture and Incentives on Employee Performance (Study at The Regional Revenue Agency Of Surabaya City)

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## ABSTRACT

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*Work Culture, Incentives, Employee Performance, Public Sector Human Resources, Organizational Productivity*

This study aims to examine the influence of work culture and incentives on employee performance at the Regional Revenue Agency (Bapenda) of Surabaya City. This research is motivated by the performance gap of civil servants (ASN) even though the assessment score is generally high, as well as the realization of income that has not been optimal in recent years. Using a quantitative approach with descriptive and causal design, data were collected from 36 ASN and PPPK employees using total sampling and analyzed using multiple linear regression through SPSS. The results show that work culture and incentives significantly affect employee performance, with incentives having a more dominant effect. The regression model reveals that 63.7% of the variance in performance is explained by two independent variables. The findings suggest that strengthening work culture—especially in the aspects of participation and internalization of core values—alongside a fair and performance-based incentive system, can substantially improve employee performance. The study recommends organizational interventions such as value-based training, participatory decision-making, and output-based incentive reforms to improve the effectiveness and fairness of human resource management in public institutions.

## INTRODUCTION

An organization is a social system that serves as a platform for individuals to interact and collaborate in achieving common objectives. In this context, organizations play a pivotal role in organizing and coordinating various activities to create synergy and efficiency that would otherwise be unattainable individually. The success of an organization is largely determined by the effectiveness of its internal systems, including human resources, which are the main driving force behind organizational operations (Fajrin et al., 2021).

Human resources occupy a central position in the operation of organizations. Without the active contribution of individuals, organizational goals cannot be achieved. Every action, decision, and

accomplishment within an organization results from individual interactions and work that is structured within a well-organized managerial and operational system (Robbins, 2006). In the context of public administration, the role of the state civil apparatus (ASN) is crucial in supporting the implementation of government policies and programs. According to Law No. 5 of 2014, ASN holds a strategic responsibility in managing government affairs, and their quality and performance have a direct impact on the success of public institutions.

In performing their duties, ASN employees are expected to demonstrate professional and accountable performance. However, data from the National Civil Service Agency (BKN) and the Ministry of Home Affairs show a disparity between the official

performance evaluations of ASN and the actual conditions observed in the field. Evaluations indicate that most government institutions have not reached the optimal performance category, and approximately 1.35 million civil servants do not fully understand their responsibilities (BKN, 2021; Antoni et al., 2018). This issue is also evident in the performance of the Surabaya City Regional Revenue Agency (Bapenda), which failed to meet 100% of its revenue targets in both 2023 and 2024 (Surabaya Mayor Regulation No. 52, 2024).

Bapenda plays a vital role in increasing local government revenue; therefore, employee performance is key to organizational success. Although revenue realization reached over 89% in 2023 and 92% in 2024, these figures indicate that there is still room for improvement, particularly in terms of human resource management. Previous studies, such as those conducted by Marwan Hakim (2019), Renouw et al. (2023), and Heliyani et al. (2023), have emphasized that employee performance is significantly influenced by organizational culture and managerial aspects. A strong work culture and appropriate incentives have been shown to enhance employee motivation and performance.

Nevertheless, previous research has presented inconsistent findings regarding the impact of work culture and incentives on performance. While some studies found significant positive effects, others reported no meaningful relationship. Moreover, there remains a scarcity of research specifically addressing these variables within the context of civil servants, particularly at Bapenda Surabaya. This indicates the existence of both empirical and contextual research gaps that warrant further investigation. Accordingly, this study is entitled *“The Influence of Work Culture and Incentives on Employee Performance at the Surabaya City Regional Revenue Agency (BAPEMDA),”* and aims to analyze and understand how these two factors influence the work performance of ASN within a relevant and practical governmental setting.

## LITERATURE REVIEW

### Work Culture

The understanding of work culture is closely related to the concept of organizational culture, which is basically a value system that reflects the ideals of

the organization, both inside and outside. These values are embodied in the vision, mission, and goals, which ideally form the cultural characteristics of any organization, including the company culture that encompasses the work culture.

From the perspective of Human Resource Management, Osborn and Plastrik (2002) define work culture as a pattern of behavior, feelings, and deep thinking that is shared by all members of the organization. Triguno (2004) develops this definition by stating that work culture is a philosophy based on the outlook on life and values inherent in a group or organization, which further influences habits and encourages attitudes, behaviors, beliefs, and actions in the work environment. Meanwhile, Hadari Nawawi (2003) sees work culture as a collection of habits that are routinely carried out by employees, which although there is not always a formal punishment, are ethically believed to be an important condition for achieving organizational goals.

Furthermore, work culture is a work pattern that is carried out in daily activities based on meaningful values, so that it can be a source of inspiration and motivation in providing optimal service to the community. Sulaksono (2012) added that work culture reflects the attitude and behavior of employees in carrying out their duties. Given the differences in functions and work processes in each job, the values applied can also vary. These values shape individual behavior, which in turn influences the way they work. Therefore, work culture is understood as a continuous process that has no end point.

### *Incentives*

Incentives are additional or compensation received by ASN employees. Employee compensation includes everything they receive in return for the work they do (Sedarmayanti, 2016). According to (Maruf et al., 2016) it is stated that additional income is given to ASN employees based on attendance and assessment of performance. The incentive in question is additional income in addition to salaries for ASN employees with certain qualifications with the aim of improving employee welfare, improving employee performance, as well as improving discipline.

Incentive Allowance is defined as a consequence of the successful implementation of bureaucratic reform which is based on individual performance achievements of employees (Takalamingan, 2022). The amount of individual incentive allowances can

fluctuate along with changes in performance that are evaluated based on agreed indicators (Siregar & Nurhayati, 2022).

Regulations related to the provision of incentive allowances for Civil Servants (PNS) are based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. This regulation states that the Regional Government is authorized to provide incentives to State Civil Apparatus Employees (ASN) with objective consideration, paying attention to the region's financial capabilities, and obtaining approval from the Regional People's Representative Council (DPRD) in accordance with applicable laws and regulations.

### **Performance**

Employee performance is the result of work achieved by an individual in carrying out his duties and responsibilities in accordance with the expectations of the organization's standards. Performance has a very important role as a measure of organizational success, because the achievement of overall organizational goals begins with the performance of each individual.

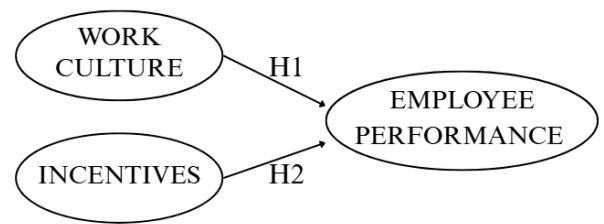
According to Mangkunegara (2017), performance is the embodiment of work results in terms of quality and quantity achieved by an employee within the scope of his job responsibilities. Rivai (2014) added that employee performance describes the individual's ability to complete the assigned work on time and optimal results, which reflects the level of work productivity.

Mathis and Jackson (2012) further stated that employee performance includes aspects of effectiveness and efficiency in the implementation of work by individuals in order to achieve the work results that have been outlined by the organization.

By considering these various definitions, it can be concluded that the essence of employee performance is the ability of individuals to carry out their duties and responsibilities capably, the results of which can be assessed through various indicators that are in accordance with organizational benchmarks.

### **Framework**

*Figure 1. Research framework*



Keterangan;

X = Independent Variables, namely Work culture, and incentives

Y = Dependent Variables, namely Employee Performance

### **METHOD**

#### **Research Design**

This study uses a quantitative method with a multiple linear regression approach to analyze the influence of independent variables on dependent variables. The research design used is causal, which aims to examine the cause-and-effect relationship between Work Culture and Incentives to Employee Performance.

#### **Population and Sample**

This study employs a non-probability sampling method using the saturated sampling (total sampling) technique. This approach was chosen because the population is relatively small and finite, allowing all members to be included as the research sample (Sugiyono, 2019). The total number of samples in this study is 36 civil servants (ASN) and government contract employees (PPPK) who work at the Secretariat of the Surabaya City Regional Revenue Agency (BAPEMDA).

#### **Data Collection Method**

Primary data was obtained through the distribution of questionnaires directly (offline) to respondents. The questionnaire uses closed statements with a Likert scale to measure the variables of Work Culture, Incentives, and Employee Performance. In addition, secondary data is also used from relevant literature and articles. The research instrument was tested for validity and reliability using the Pearson correlation technique and the Cronbach Alpha coefficient.

#### **Data Analysis Method**

The collected data was analyzed using multiple linear regression with the help of statistical software, SPSS version 27. Before conducting the hypothesis test, a classical assumption test was carried out which included multicollinearity, heteroscedasticity, normality, and linearity tests to ensure the feasibility of the regression model. The hypothesis test was carried out using the t-test (partial) at a significance level of 5% ( $\alpha = 0.05$ ). This analysis is used to determine the influence of Work Culture (X1) and Incentives (X2) on Employee Performance (Y).

## RESULT

### Validity Test

The validity test is carried out to ascertain whether the questionnaire has the ability to accurately measure the variables under study. To assess validity, researchers used the SPSS (Statistical Product and Service Solutions) 27 program for Windows. The results of testing the validity of indicators for each independent variable and the dependent variable are as follows:

**Table 1.** Validity Test Result

Variable	Indicator	r Calculated	r Table	Description
<b>Work Culture</b>	X1.1.1	0.531	0.329	Valid
	X1.2.1	0.638	0.329	Valid
	X1.2.2	0.511	0.329	Valid
	X1.3.1	0.548	0.329	Valid
	X1.3.2	0.484	0.329	Valid
<b>Incentive</b>	X2.1.1	0.518	0.329	Valid
	X2.1.2	0.817	0.329	Valid
	X2.2.1	0.732	0.329	Valid
	X2.2.2	0.626	0.329	Valid
	X2.3.1	0.611	0.329	Valid
	X2.3.2	0.483	0.329	Valid
<b>Employee Performance</b>	Y1.1.1	0.389	0.329	Valid
	Y1.1.2	0.337	0.329	Valid
	Y1.2.1	0.433	0.329	Valid
	Y1.2.2	0.381	0.329	Valid
	Y1.3.1	0.503	0.329	Valid
	Y1.3.2	0.595	0.329	Valid
	Y1.4.1	0.534	0.329	Valid
	Y1.4.2	0.493	0.329	Valid
	Y1.4.3	0.575	0.329	Valid
	Y1.5.1	0.458	0.329	Valid
Y1.5.2	0.401	0.329	Valid	

Based on the results of the validity test, all indicators in the questionnaire showed r values greater than 0.3, thus each item is considered valid and appropriate for use in this study.

### Reliability Test Results

The reliability test aims to ensure that the measuring instrument used in the study is accurate and consistent. The SPSS 27 program was used to conduct this test. The test results are presented as follows:

**Table 2.** Reliability Test Results

Variable	Alpha Value (r calculated)	Cronbach's Alpha	Description
<b>Work Culture</b>	0.6	0.757	Reliable
<b>Incentive</b>	0.6	0.847	Reliable
<b>Employee Performance</b>	0.6	0.802	Reliable

The table above shows that the variables Work Culture (X1), Incentive (X2), and Employee Performance (Y) are considered reliable, as the Cronbach's Alpha (r-value) for each is greater than 0.6. Therefore, all variables are declared reliable.

### Normality Test Result

The normality test aims to determine whether the residual value is normally distributed or not. In this study, the Kolmogorov-Smirnov statistical test was used to assess whether the data followed a normal distribution. Data is considered normally distributed if the significance value is more than 0.05.

**Table 3.** Normality Test Result

		Unstandardized Residual
N		36
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	32.55365544
Most Extreme Differences	Absolute	.134
	Positive	.073
	Negative	-.134
Kolmogorov-Smirnov Z		.803
Asymp. Sig. (2-tailed)		.538

The table above shows a data distribution significance value of 0.538. Since this value is greater than 0.05, it can be concluded that the normality test results indicate the data is normally distributed.

**Multicollinearity Test Result**

The multicollinearity test is used to determine whether there is a correlation between the independent variables in the regression model. To identify the presence of multicollinearity, the Tolerance and Variance Inflation Factor (VIF) values are examined. Multicollinearity is considered not to occur if the Tolerance value is greater than 0.10 and the VIF value is less than 10.

**Table 4. Multicollinearity Test Result**

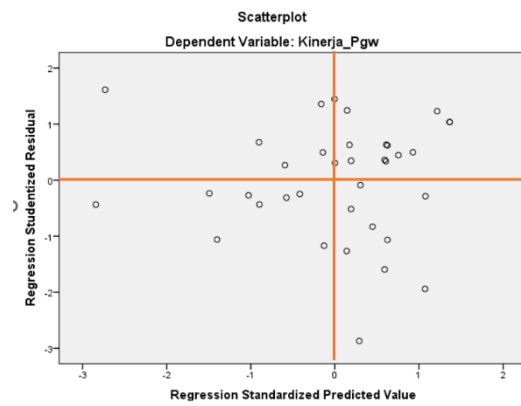
Variable	Tolerance	VIF	Description
Work Culture	0.676	1.480	Multicollinearity does not occur
Incentive	0.676	1.480	Multicollinearity does not occur

Based on the multicollinearity test results, the tolerance values for all independent variables were above 0.10, and the Variance Inflation Factor (VIF) values were below 10. Specifically, the Work Culture variable (X1) had a tolerance value of 0.676 and a VIF of 1.480; the Incentive variable (X2) also had a tolerance value of 0.676 and a VIF of 1.480. These values indicate that no multicollinearity symptoms were detected among the independent variables in the regression model used in this study.

**Heteroscedasticity Test**

The purpose of the heteroscedasticity test is to determine whether there is inequality in the variance of the residuals in the regression model for each observation. The Glejser test, which regresses the absolute value of residuals against all independent variables, is one way to identify heteroscedasticity. The results of this test will indicate whether heteroscedasticity can be shown by a certain pattern in the distribution of the residuals.

**Figure 2. Heteroscedasticity Result**



In the scatterplot, the data points are randomly and evenly distributed above and below the value of 0 on the Y-axis. This distribution indicates that no heteroscedasticity is present in the regression model used for hypothesis testing.

**Autocorrelation Test**

The autocorrelation test in this study aimed to identify whether there is a correlation among the residuals in the regression model. A good regression model should not exhibit autocorrelation. The Durbin-Watson statistic was used to determine the presence of autocorrelation.

**Table 5. Autocorrelation Test Result**

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.798 <sup>a</sup>	.637	.615	33.52562

a. Predictors: (Constant), Insentif, Budaya Kerja

The result showed a Durbin-Watson value of 2.344, with a lower limit (DL) of 1.2953 and an upper limit (DU) of 1.6539. Based on the Durbin-Watson table at a 5% significance level, and with 36 data points and 3 independent variables, the result falls within the range of  $1.2953 < 2.344 < 2.7047$ . Therefore, it can be concluded that no autocorrelation was present in the regression model.

**Analysis of Multiple Linear Regression**

Multiple linear regression analysis is required in research that has two or more independent variables. Multiple linear regression analysis is used to show how much influence the increase and decrease in the

value of the dependent variable has on two or more independent variables. Researchers used the SPSS 27 program, with the following results:

**Table 6. Multiple Linear Regression Test Result**

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	117.422	42.716		2.749	.010
	Budaya Kerja	.311	.118	.337	2.641	.013
	Insentif	.402	.092	.557	4.361	.000

**a. Dependent Variable: Kinerja Pegawai**

Based on the regression equation, the constant value was found to be 117.422, meaning that if the variables Work Culture (X1) and Incentive (X2) are held constant, the predicted value of Employee Performance (Y) would be 117.422. The regression coefficient for Work Culture (X1) was 0.311, indicating that a one-unit increase in this variable would increase employee performance by 0.311. Meanwhile, the Incentive variable (X2) had a coefficient of 0.402, meaning that a one-unit increase in this variable would increase employee performance by 0.402.

Both variables show significant effects, as indicated by their respective significance values: 0.013 for Work Culture and 0.000 for Incentive, both of which are below the 0.05 threshold. This confirms that both independent variables have a significant positive effect on the dependent variable.

### Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination serves to assess the feasibility of an analysis equation in further proof and measures the extent to which the independent variable is able to explain the dependent variable. The following is the coefficient of determination that has been determined:

**Table 7. Coefficient of Determination Test Result**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.798 <sup>a</sup>	.637	.615	33.52562

**a. Predictors: (Constant), Insentif, Budaya Kerja**

Based on the results, the coefficient of determination (R<sup>2</sup>) is 0.637, indicating that the variables Work Culture (X1) and Incentive (X2) collectively influence Employee Performance (Y) by 63.7%. Meanwhile, the remaining 36.3% is influenced by other factors not included in this study. This suggests that while the analyzed variables significantly contribute to explaining employee performance, there are still other external factors that play a considerable role.

### T-test

The T-test is used to determine whether each independent variable has a significant partial effect on the dependent variable. The results of the T-test are as follows:

**Table 8. T Test Result**

Coefficients <sup>a</sup>						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	117.422	42.716		2.749	.010
	Budaya Kerja	.311	.118	.337	2.641	.013
	Insentif	.402	.092	.557	4.361	.000

**a. Dependent Variable: Kinerja Pegawai**

Based on the results in the Coefficients table, the partial hypothesis test shows that the Work Culture variable (X1) has a significant positive effect on Employee Performance (Y), with a significance value of  $0.013 < 0.05$  and a t-count of  $2.641 > 2.032$ , thus H1 is accepted. Similarly, the Incentive variable (X2) has a significance value of  $0.000 < 0.05$  and a t-count of  $4.361 > 2.032$ , indicating that H2 is also accepted, meaning Incentive has a significant positive effect on Employee Performance. Therefore, it can be concluded that both Work Culture and Incentive significantly influence Employee Performance (Y).

## DISCUSSION

### *The Influence of Work Culture on Employee Performance*

According to the results of multiple linear regression analysis, the work culture variable was proven to have a significant influence on employee performance. This shows that the stronger the work culture possessed by employees, the higher the performance shown in the implementation of their duties and responsibilities.

The results of this study are in line with the findings of Hasdiah et al. (2018), which show that work culture has a significant effect on employee performance at the Enrekang Regency Regional Secretariat. Similar findings were also put forward by Ferdy Kurniawan (2018), who stated that work culture significantly affects employee performance, with job satisfaction acting as a mediating variable.

However, different results were found in the research of Afriadi et al. (2017), which concluded that work culture does not have a direct influence on employee performance. These differences suggest that the influence of work culture on employee performance can vary depending on the organizational context and other supporting factors.

The explanation of work culture can be traced from the opinions of Osborn and Plastrik (2002), who stated that work culture is a pattern of behavior, feelings, and deep thinking that is shared by all members of the organization. This definition is expanded by Triguno (2004), who defines work culture as a philosophy that is rooted in the life and values in a group or organization, which shapes habits and influences individual attitudes, behaviors, and actions in the work environment.

As for performance, Mangkunegara (2017) defines it as the result of work shown in terms of quality and quantity by a worker in carrying out his duties. Rivai (2014) reinforces this view by adding that performance reflects the ability of employees to complete work on time with optimal results, which ultimately affects the level of individual work productivity.

A strong work culture is reflected in the highest indicators of workplace habits, indicating that work routines have been consistently formed in experienced employees. However, it is still found in the indicators of basic values of work culture and active participation in team discussions, which have a low mean value. This shows the effectiveness of employee participation to be active during meetings or discussions.

The characteristics of respondents in this study show the dominance of female State Civil Apparatus (ASN) employees, aged 41–50 years, with a bachelor's education, and have a working period of between 10 to more than 20 years. This is in line with the findings of Anwar and Putri (2021) which show that women fill many middle administrative positions due to work stability factors. The age of the respondents who are classified as seniors reflects professional maturity and good understanding of bureaucracy, which contributes to higher motivation for public service (Sutrisno & Amin, 2020), while the medium working period supports stable performance (Pratama & Hermawan, 2020). The S1 educational background is also in accordance with the competency requirements for positions in the public service sector (Nugroho et al., 2019).

This study emphasizes the importance of work culture as a determining factor in improving employee performance. Work culture formed through routine shows consistency in the implementation of tasks, but there are still weaknesses in the aspects of active participation and a deep understanding of cultural values. However, there are still cultural aspects that have not been maximized, especially in the dimension of active participation and basic organizational values. The organizational context and individual characteristics such as age, gender, and working time also affect the strength of the relationship between variables.

Strengthening work culture in an organization is not enough just by formally socializing core values, but needs to be done through a systematic and sustainable approach. One of the strategic steps is to organize organizational value internalization training, workshops, and value orientation programs for new employees and re-freshers for old employees. The goal is that the basic values of the organization are not only understood cognitively, but also believed emotionally and implemented in daily work behavior. In addition, creating a participatory culture is important by establishing mechanisms that encourage active involvement in meetings, team discussions, and decision-making, for example through discussion facilitators, participation reward systems, or team communication training. This initiative aims to remove psychological and structural barriers that prevent employees from actively contributing.

Furthermore, the rejuvenation of work culture also needs to be carried out by involving senior employees who have a collaborative spirit as agents of change and role models in building a more dynamic and inclusive work culture. In addition, the approach to work must

be adapted to the demographic-graphic segmentation within the organization. Employees with a more senior working age may need closeness that emphasizes a value for learning and stability, while younger employees tend to value flexibility, innovation, and digital participation. To ensure the effectiveness of these cultural interventions, organizations need to conduct regular work culture evaluations through internal surveys, to monitor the development of values, attitudes, and work practices and their impact on overall performance.

### ***The Effect of Incentives on Employee Performance***

According to the results of multiple linear regression analysis, the incentive variable has been proven to have a significant and positive influence on the performance of ASN employees. These findings show that the more appropriate and fair the provision of incentives is, the higher the level of performance shown by employees in carrying out their duties and responsibilities. These results are consistent with research by Mukti et al. (2023) and Tristiadi (2017) who found that a fair, transparent, and performance-based incentive system is able to significantly increase the work motivation and productivity of ASN employees. On the other hand, the findings from Afriadi et al. (2017) show the opposite results, where incentives do not have a significant influence on employee performance. This difference indicates that the effectiveness of incentives is highly dependent on the organizational context, perception of fairness, and how the incentive system is implemented in the work environment.

Incentives in the context of state civil servants are understood as additional income beyond the basic salary given based on attendance and performance achievements, as described by Maruf et al. (2016) and Sedarmayanti (2016). The main purpose of these incentives is to encourage employee well-being and motivation, especially those who demonstrate high performance or carry a large workload. In this study, the indicator "other objective considerations" obtained the highest average score, indicating that most respondents considered that there was an element of objectivity in the incentive mechanism. However, the "workload" indicator recorded the lowest mean value, indicating respondents' dissatisfaction with the compatibility between the workload incurred and the incentives received. This phenomenon is caused by the policy of regional heads that generalize the amount of incentives between employees with the same position, without considering the variation in the actual

workload between individuals and between regional apparatus.

The characteristics of the respondents in this study were dominated by female civil servants aged 41-50 years, with a bachelor's education, and a working period of between 10 to more than 20 years. This profile shows that the majority of employees are at a stable career stage and have a fairly mature bureaucratic experience. These factors of age, gender, and length of service also affect their perception of the incentive system, especially in assessing fairness, workload, and job satisfaction levels.

Based on the findings, it can be concluded that incentives play an important role in influencing the performance of ASN employees. However, the current incentive system still needs to be improved, especially in terms of proportionality between workload and compensation received. Therefore, the Surabaya City Regional Revenue Agency is advised to conduct a thorough evaluation of the applicable incentive system. This evaluation should include the implementation of a more individualized and output-based performance appraisal mechanism, in order to increase objectivity and fairness. In addition, a transparent and participatory approach needs to be pursued in the reform of the incentive system, so that the policies taken are more in line with the needs and expectations of employees. The involvement of experienced employees as partners in the evaluation process is also important to ensure the legitimacy and effectiveness of the policy. Finally, organizations need to periodically monitor and evaluate the effectiveness of the incentive system to adapt it to the work dynamics and demands of public services that continue to grow.

### **CONCLUSION**

This study concludes that both work culture and incentives have a significant and positive impact on the performance of ASN employees at the Surabaya City Regional Revenue Agency. Strong cultural values such as discipline and responsibility, along with fair and performance-based incentives, were shown to enhance motivation and productivity. These findings highlight the importance of managing human resources through not only formal systems but also through value-based approaches that promote active participation and internalization of organizational values.

Practically, these results imply that BAPENDA should focus on strengthening work culture through continuous training and inclusive engagement, while also evaluating and improving its incentive system to ensure fairness and alignment with employee contributions. Theoretically, the study reinforces the relevance of culture and incentives in public sector performance models. Future research is encouraged to include additional variables such as leadership, job satisfaction, and work environment, and to use qualitative or longitudinal approaches for a deeper and more comprehensive understanding of employee performance factors.

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