

- Arfiany, A. (2017). Pengaruh Motivasi Ekstrinsik Terhadap Kinerja Pegawai Kantor Pelayanan Pajak (KPP) Pratama Makassar Barat, Makassar. *AkMen Jurnal Ilmiah*, 14(4). DOI: <https://doi.org/10.37476/akmen.v14i4.102>
- Alderfer, C. (1969). An Empirical Test of a New Theory of Human Needs. *Organizational Behavior and Human Performance* 4(2): 142–175.
- Aljumah, A. A. (2020). Performance Related Pay System: How Does It Affect the Performance of the Employees? *European Journal of Business and Management*, Vol.12, No.3, 2020. DOI: <https://doi.org/10.7176/EJBM/12-3-14>
- Alonso, P. dan G. B. Lewis. (2001). Public Service Motivation and Job Performance: Evidence from the Federal Sector. *American Review of Public Administration* 31(4): 363–380. DOI: <https://doi.org.ezproxy.ugm.ac.id/10.1177/02750740122064992>
- Andersen, L. B. & Pallesen, T. (2008). "Not Just For the Money?" How Financial Incentives Affect The Number of Publication at Danish Research Institutions. *International Public Management Journal*, 11(1), pp. 28-47. DOI: <https://doi.org.ezproxy.ugm.ac.id/10.1080/10967490801887889>
- Azis, A., Niswah, F. (2013). Pengaruh Remunerasi Terhadap Kinerja Pegawai Kantor Pelayanan Pajak Pratama Tuban. *Publika: Jurnal Mahasiswa Unika*, 1(2). DOI: <https://jurnalmahasiswa.unesa.ac.id/index.php/publika/article/view/2573>
- Baharuddin, Aris. Taher Alhabsyi. Hamidah Nayati Utami. (2013). Pengaruh Pelatihan, Kompensasi dan Disiplin Kerja terhadap Prestasi Kerja Karyawan Kantor PT PLN. *PROFIT: Jurnal Administrasi Bisnis Universitas Brawijaya*, 6(2). DOI: <https://profit.ub.ac.id/index.php/profit/article/view/238>
- Berman, E. M. (2015). HRM in development: Lessons and frontiers. *Public Administration and Development*, 35(2), 113–127. DOI: <https://doi.org/10.1002/pad.1706>
- Biget, et al. (2010). Motivating Employees of the Public Sector: Does Public Service Motivation Matter? *International Public Management Journal*, 13(3), 213-246, DOI: <https://doi.org/10.1080/10967494.2010.503783>
- Brewer, et al. (2000). Individual Conception of Public Service Motivation. *Public Administration Review*, Vol. 60, No. 3. DOI: <https://www.jstor.org/stable/977467>

Bright, L. (2008). Does Public Service Motivation Really Make a Difference on the Job Satisfaction and Turnover Intentions of Public Employees? *American Review of Public Administration* 38(2): 149–166.

Caillier, J. G. (2010). Factor Affecting Job Performance in Public Agencies. *Public Performance and Management Review*, 34(2), pp. 139-165.

Cainarca, et al. (2019). The Effect of Monetary Incentives on Individual and Organizational Performance in an Italian Public Institution. *Administrative Sciences* 2019, 9, 72, DOI: <https://doi.org/10.3390/admsci9030072>

Camilleri, Emanuel & Van Der Heijden, B. I. J. M. (2007). Organizational Commitment, Public Service Motivation, and Performance Within the Public Sector, *Public Performance & Management Review*, 31:2, 241-274, DOI: <https://doi.org/10.2753/PMR1530-9576310205>

Corduneanu, et al. (2020). Crowding-in or crowding-out: the contribution of self-determination theory to public service motivation, *Public Management Review*, 22:7, 1070-1089, DOI: <https://doi.org/10.1080/14719037.2020.1740303>

Crewson, P. E. (1997). Public Service Motivation: Building Empirical Evidence of Incidence and Effect. *Journal of Public Administration Research and Theory*, Volume 7, pp. 499-518. DOI: <https://ezproxy.ugm.ac.id/login?url=https://www.jstor.org/stable/1181657>

Direktorat Jenderal Pajak. (2021). Selayang Pandang. Diakses pada 11 September 2021 melalui <https://www.pajak.go.id/id/selayang-pandang>

Emerton, P & Jones, A. (2018). Perceptions Of The Efficacy Of Sustainability-Related Performance Conditions In Executive Pay Schemes. *Journal of Sustainable Finance & Investment*, 9(1), pp.1-16. DOI: <https://doi.org.ezproxy.ugm.ac.id/10.1080/20430795.2018.1498616>

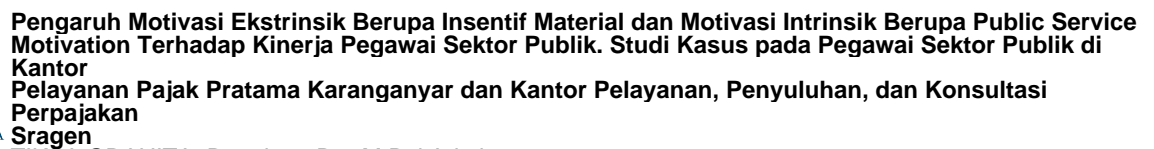
Erawati, Foury. (2015). Pengaruh Supervisi, Lingkungan Kerja dan Insentive terhadap Kinerja Pegawai pada KPP Madya DKI Jakarta. Tesis.

Forest, V. (2008). Performance-Related Pay and Work Motivation: Theoretical and Empirical Perspectives for the French Civil Service. *International Review of Administrative Sciences* 74(2): 325–339.

Gautami, Rahma. (2013). Kinerja Pegawai Badan Kepegawaian Daerah Kabupaten Nganjuk dalam melaksanakan Kebijakan Mutasi PNS di Kabupaten Nganjuk. *Jurnal Kebijakan dan Manajemen Publik*. Vol. 1, No 1, November 2013. DOI: <http://www.journal.unair.ac.id/download-fullpapers-kmpf44f271c3bfull.pdf>

Ghozali, I. (2016). Aplikasi Analisis Multivariete. Semarang: Badan Penerbit Universitas Diponegoro.

- Haines, V. Y. III, & St-Onge, S. (2012). Performance Management Effectiveness: Practices or Context? *The International Journal of Human Resource Management*, 23(6), 1158–1175. DOI: <https://doi.org/10.1080/09585192.2011.561230>
- Hanifah, Yusnia. (2017). Pengaruh Tunjangan Kinerja Terhadap Motivasi Kerja, Disiplin Kerja, dan Kinerja Pegawai Balai Pengelolaan Daerah Aliran Sungai di Jawa Timur. *Jurnal Bisnis dan Manajemen*, Vol. 11, No. 2 Mei 2017, Hal. 187 – 193.
- Herzberg, F. B., Mausner, dan Snyderman, B. (1959). *The Motivation to Work*. New York: John Wiley.
- Hasibuan, M. S. P. (2008). *Manajemen Sumber Daya Manusia*. Jakarta: Bumi Aksara.
- Heyns, M. M. & Kerr, M. D., (2018). Generational Differences in Workplace Motivation. *SA Journal of Human Resource Management*, Volume 16, pp. 1-10. DOI: <https://doi.org.ezproxy.ugm.ac.id/10.4102/sajhrm.v16i0.967>
- Ho, A. T.-K., & Im, T. (2015). Challenges in Building Effective and Competitive Government in Developing Countries: An Institutional Logics Perspective. *The American Review of Public Administration*, 45(3), 263–280. DOI: <https://doi.org/10.1177/0275074013501856>
- Ivancevich, J. M. (2001). *Human Resource Management* (8<sup>th</sup> Edition). New York: Mc. Graw-Hill.
- Johannes, Edward, Rofi'i, M. (2014). Pengaruh Kompensasi dan Iklim Organisasi terhadap Turnover Intention dengan Kepuasan Kerja sebagai Variabel Intervening. *Jurnal Dinamika Manajemen*, 2 (2): 141-152. DOI: <https://online-journal.unja.ac.id/jmbp/article/view/2138>
- Jogiyanto. (2011). *Pedoman Survei Kuisioner: Pengembangan Kuisioner, Mengatasi Bias dan Meningkatkan Respon*. Edisi kedua. Yogyakarta: BPFE.
- Kahn, C. M., Silva, E. C. D., dan Ziliak, J. P. (2001). Performance-based Wages in Tax Collection: The Brazilian Tax Collection Reform and its Effects. *The Economic Journal*, 111(468), 188-205. DOI: <https://www.jstor.org/stable/2667848>
- Kanfer, R. (1990). Motivation Theory and Industrial and Organizational Psychology. Pp. 75–170 in M. D. Dunnette and L. M. Hough, eds., *Handbook of Industrial and Organizational Psychology*. Palo Alto, CA: Consulting Psychologists Press.



Panjaitan, Mangsa. (2015). Jurnal Pengaruh Insentif Dan Motivasi Kerja Terhadap Kinerja Pegawai Pada Kantor Dinas Pertanian Provinsi Sumatera Utara. Jurnal ilmiah Integritas Vol. 1, No. 2. Mei 2015.

- Perry, et al. (2009). Back to the Future? Performance-Related Pay, Empirical Research, and the Perils of Persistence. *Public Administration Review* 69: 39–51.
- Perry, J. L. (1996). Measuring Public Service Motivation: An Assessment of Construct Reliability and Validity. *Journal of Public Administration Research and Theory*, 6(1), pp. 5-22. DOI: <https://www.jstor.org/stable/1181620>
- Perry J. L. & Wise, L. R. (1990). The Motivational Bases of Public Service. *Public Adm Rev* 50(3):367–373. DOI: [https://www.researchgate.net/profile/Patricia-Ingraham/publication/229476704\\_Performance\\_Promises\\_to\\_Keep\\_and\\_Miles\\_to\\_Go/links/5eee604d92851ce9e7f52f27/Performance-Promises-to-Keep-and-Miles-to-Go.pdf](https://www.researchgate.net/profile/Patricia-Ingraham/publication/229476704_Performance_Promises_to_Keep_and_Miles_to_Go/links/5eee604d92851ce9e7f52f27/Performance-Promises-to-Keep-and-Miles-to-Go.pdf)
- Pilichowski, E. (2009). Does Performance-Related Pay Work? *Public Management Outlook* 30: 1–17.
- Rahmawati, E., Warella, Y., & Hidayat, Z. (2006). Pengaruh Motivasi Kerja, Kemampuan Kerja dan Gaya Kepemimpinan Terhadap Kinerja Karyawan Pada Badan Kesatuan Bangsa dan Perlindungan Masyarakat Propinsi Jawa Tengah. *Jurnal Ilmu Administrasi dan Kebijakan Publik*, 3(1), 89-97. DOI: <https://ejournal.undip.ac.id/index.php/dialogue/article/view/385>
- Rainey, H. G. (1982). Reward Preferences Among Public and Private Managers: In Search of the Service Ethic. *American Review of Public Administration*, Vol. 16, Winter 1982, pp. 288-302. DOI: <https://doi.org/10.1177%2F027507408201600402>
- Rainey, H. G. & Steinbauer, P. (1999). Galloping Elephant: Developing Elements of Theory of Effective Government Organizations. *Journal of Public Administration Research and Theory* January 1999 9 (1): 1-32. DOI: <https://doi.org/10.1093/oxfordjournals.jpart.a024401>
- Ranupandojo, H & Husnan, S. (2012). *Manajemen Personalia*. Yogyakarta: BPFE.
- Riani, A. L. (2013). *Manajemen Sumber Daya Manusia*. Yogyakarta: Graha Ilmu.
- Rivai, Veithzal & Sagala, Ella Jauvani. (2011). *Manajemen Sumber Daya Manusia Untuk Perusahaan*. Jakarta: PT Raja Grafindo Persada.
- Ryan, R. M. dan Deci, E. L. (2000). Intrinsic and Extrinsic Motivations: Classic Definitions and New Directions. *Contemporary Educational Psychology* 25(1): 54–67.

Sedarmayanti. (2011). *Manajemen Sumber Daya Manusia Reformasi Birokrasi dan Manajemen Pegawai Negeri Sipil* (cetakan kelima). Bandung: PT Refika Aditama.

Setiawan, F., & Kartika Dewi, A. (2014). Pengaruh Kompensasi dan Lingkungan Kerja Terhadap Kinerja Karyawan Pada CV. Berkas Anugrah. *E-Jurnal Manajemen*, 3(5). DOI: <https://ocs.unud.ac.id/index.php/Manajemen/article/view/7951>

Simamora, H. (2002). *Manajemen Sumber Daya Manusia*. Yogyakarta: STIE YKPN.

Stazyk, E. C. (2013). Crowding Out Public Service Motivation? Comparing Theoretical Expectations with Empirical Findings on the Influence of Performance-related Pay. *Review of Public Personnel Administration* 33 (3): 252–274. DOI: <https://doi.org/10.1177/0734371X12453053>

Sudarmanto. (2009). *Kinerja dan Pengembangan Kompetensi SDM: Teori, Dimensi Pengukuran, dan Implementasi dalam Organisasi* (Cetakan Pertama). Yogyakarta: Pustaka Pelajar.

Sugiyono. (2007). *Metode Penelitian Administrasi - Dilengkapi dengan Metode R&D*. Bandung: Penerbit Alfabeta.

Sutrischastini, A., & Riyanto, A. (2015). Pengaruh motivasi kerja terhadap kinerja pegawai kantor sekretariat daerah Kabupaten Gunungkidul. *Kajian Bisnis Sekolah Tinggi Ilmu Ekonomi Widya Wiwaha*, 23(2), 121-137. DOI: <https://doi.org/10.32477/jkb.v23i2.164>

Suwatno dan Priansa, D. J. (2011). *Manajemen SDM dalam Organisasi Publik dan Bisnis*. Bandung: Alfabeta.

Swasto, Bambang. (2011). *Manajemen Sumber Daya Manusia*. Malang: UB Press.

Tong, C. H., Straussman, J. D., & Broadnax, W. D. (1999). Civil service reform in the People's Republic of China: Case studies of early implementation. *Public Administration and Development*, 19(2), 193–206. DOI: [https://doi.org/10.1002/\(SICI\)1099-162X\(199905\)19:2<193::AID-PAD41>3.0.CO;2-8](https://doi.org/10.1002/(SICI)1099-162X(199905)19:2<193::AID-PAD41>3.0.CO;2-8)

Umar, Husein. (2014). *Metode Penelitian Untuk Skripsi dan Tesis Bisnis*. Jakarta: Raja Grafindo Persada.

Vandenabeele, W. (2007), “Towards a public administration theory of public service motivation: an institutional approach”, *Public Management Review*, Vol. 9 No. 4, pp. 545-556.



Weibel, et al. (2009). Pay for performance in the public sector? Benefits and (hidden) costs. Journal of Public Administration Research and Theory 20: 387–412.

Xiaohua, L. (2008). An Empirical Study on Public Service Motivation and the Performance of Government Employee in China. Canadian Sosial Science, Vol. 4, No. 2, April 2008. DOI: <http://dx.doi.org/10.3968/j.css.1923669720080402.003>

Yanti, M. (2012). Public Service Motivation and Job Satisfaction in Jambi, Indonesia, Minneapolis, United States: Capella University. Disertasi.

Zaputri, et al. (2013) Pengaruh Insentif Material dan Non Material Terhadap Kepuasan Kerja dan Kinerja Karyawan (Studi pada Karyawan Produksi Cetak PT. Temprina Media Grafika Surabaya). Tesis. Universitas Brawijaya.