

THE EFFECTS OF PERFORMANCE TARGETS AND TRANSFER POLICY PERCEPTIONS ON EMPLOYEE PERFORMANCE THROUGH WORK MOTIVATION AT THE BANDAR LAMPUNG TWO PRIMARY TAX OFFICE

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Informasi

Abstract

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Employee performance plays an important role in achieving organizational objectives, particularly in government institutions that implement performance management systems based on predetermined targets. This study examines the effects of Performance Targets and Perceptions of the Transfer Policy on Employee Performance, both directly and indirectly through Work Motivation as a mediating variable at the Bandar Lampung Dua Primary Tax Office. A quantitative approach with a cross-sectional survey design was employed. The study involved 88 employees, all of whom were selected as respondents using a saturated sampling technique. Data were collected through a Likert-scale questionnaire and analyzed using Structural Equation Modeling–Partial Least Squares (SEM-PLS). The conceptual framework was grounded in Vroom’s Expectancy Theory. The results demonstrate that Performance Targets have a positive and significant effect on Employee Performance, with a path coefficient of 0.457, while Perceptions of the Transfer Policy also have a positive and significant effect on Employee Performance, with a coefficient of 0.453. Performance Targets positively and significantly affect Work Motivation, with a coefficient of 0.406, while Perceptions of the Transfer Policy have a coefficient of 0.508. Furthermore, Work Motivation has a positive and significant effect on Employee Performance, with a coefficient of 0.330. The mediation analysis reveals that Work Motivation mediates the effect of Performance Targets on Employee Performance, with an indirect effect of 0.134, and also mediates the effect of Perceptions of the Transfer Policy on Employee Performance, with an indirect effect of 0.168. Both relationships demonstrate complementary partial mediation. These findings indicate that clear and attainable performance targets, together with positive perceptions of transfer policies, can strengthen employees’ work motivation and subsequently contribute to improved performance. Therefore, performance targets should be established in a measurable and realistic manner, while employee transfer policies should be implemented fairly, transparently, consistently, and based on competencies to create working conditions that foster employee motivation and performance.

Keywords : *Performance Targets, Perceptions of the Transfer Policy, Work Motivation, Employee Performance.*

Abstrak

Kinerja pegawai merupakan aspek penting dalam mendukung pencapaian tujuan organisasi, khususnya pada instansi pemerintah yang menerapkan sistem manajemen kinerja berbasis target. Penelitian ini bertujuan menganalisis pengaruh Target Kinerja dan Persepsi Kebijakan Mutasi terhadap Kinerja Pegawai, baik secara langsung maupun melalui Motivasi Kerja sebagai variabel mediasi pada KPP Pratama Bandar Lampung Dua. Penelitian ini menggunakan pendekatan kuantitatif dengan desain cross-sectional dan metode survei. Populasi penelitian terdiri atas 88 pegawai, yang seluruhnya dijadikan responden melalui teknik sampling jenuh. Data diperoleh melalui kuesioner dengan skala Likert dan dianalisis menggunakan Structural Equation Modeling–Partial Least Squares (SEM-PLS). Kerangka konseptual penelitian mengacu pada Expectancy Theory yang dikembangkan oleh Vroom. Hasil penelitian menunjukkan bahwa Target Kinerja berpengaruh positif dan signifikan terhadap Kinerja Pegawai dengan koefisien sebesar 0,457, sedangkan Persepsi Kebijakan Mutasi juga berpengaruh positif dan signifikan terhadap Kinerja Pegawai dengan koefisien sebesar 0,453. Target Kinerja berpengaruh positif dan signifikan terhadap Motivasi Kerja sebesar 0,406, sementara Persepsi Kebijakan Mutasi berpengaruh sebesar 0,508. Selanjutnya, Motivasi Kerja berpengaruh positif dan signifikan terhadap Kinerja Pegawai dengan koefisien sebesar 0,330. Hasil pengujian mediasi menunjukkan bahwa Motivasi Kerja mampu memediasi pengaruh Target Kinerja terhadap Kinerja Pegawai dengan indirect effect sebesar 0,134 serta memediasi pengaruh Persepsi Kebijakan Mutasi terhadap Kinerja Pegawai dengan indirect effect sebesar 0,168. Kedua hubungan tersebut termasuk dalam kategori mediasi parsial-komplemen. Temuan ini menunjukkan bahwa kejelasan dan ketercapaian target serta persepsi positif terhadap kebijakan mutasi dapat memperkuat motivasi kerja dan selanjutnya mendukung peningkatan kinerja pegawai. Oleh karena itu, pengelolaan target kinerja perlu dilakukan secara terukur dan realistis, sementara kebijakan mutasi perlu diterapkan secara adil, transparan, konsisten, dan berbasis kompetensi untuk menciptakan kondisi kerja yang mampu mendorong motivasi dan kinerja pegawai.

Kata Kunci : *Target Kinerja, Persepsi Kebijakan Mutasi, Motivasi Kerja, Kinerja Pegawai.*

A. INTRODUCTION

Employee performance represents a fundamental determinant of organizational effectiveness in the public sector because individual performance is closely associated with an organization's ability to achieve service, accountability, and institutional objectives. Unlike a purely administrative approach to performance management, contemporary public-sector management increasingly recognizes that performance outcomes are also shaped by employee behavior, motivation, and perceptions of organizational practices. Asif and Rathore (2021) emphasize that public-sector performance is influenced not only by formal performance measurement systems but also by behavioral factors and human resource management

practices. Similarly, research on performance management systems indicates that employees' perceptions of the accuracy and implementation of such systems can shape motivational processes and subsequent work behavior.

Performance targets constitute one of the central instruments through which organizations translate strategic objectives into individual work expectations. Clearly formulated targets can provide employees with direction, performance standards, and an understanding of the outcomes expected from their efforts. Nevertheless, the effectiveness of performance targets depends not merely on their existence but also on their clarity, attainability, consistency, and employees' understanding of the relationship between effort, performance, and expected outcomes. Babar et al. (2022) demonstrated that the quality of performance appraisal, particularly clarity, regularity, and openness, is associated with employee performance. Evidence from public-sector settings likewise suggests that performance management practices may influence employee behavior through motivational mechanisms.

The relationship between performance targets, motivation, and employee performance can be interpreted through Expectancy Theory. This perspective proposes that motivation emerges from an individual's cognitive assessment of whether effort can produce the expected level of performance, whether performance will lead to valued outcomes, and how desirable those outcomes are. Kopelman and Thompson (2017) demonstrated that the explanatory capacity of Expectancy Theory for work motivation and performance is affected by several boundary conditions, including reward levels, task-specific ability, and organizational control responsiveness. More recent evidence also indicates that expectancy-related mechanisms remain relevant in explaining performance-oriented outcomes.

In addition to performance targets, employee transfer and job rotation policies constitute important human resource management mechanisms because they can be used to address organizational requirements, broaden employee experience, and support competence development. Kampkötter et al. (2018) found that job rotation is associated with employee development and performance, although its effects depend on how rotation is implemented and experienced by employees. Therefore, employee transfer should not be viewed merely as an administrative movement between positions or work locations; it may also influence employees' work experiences, attitudes, and psychological responses.

Employees' perceptions of fairness, transparency, and procedural consistency are particularly important because identical organizational policies may generate different behavioral responses depending on how employees interpret them. Mylona and Mihail (2019) found that perceptions of distributive and procedural justice were positively associated with employee work performance in the public sector. Quratulain et al. (2019) similarly highlighted the importance of procedural fairness for employee outcomes in public organizations. In addition, Van der Merwe and Botha (2019) reported a positive relationship between perceived fairness of performance assessments and public service motivation. These findings suggest that the effectiveness of personnel policies should be evaluated not only from their formal design but also from employees' subjective perceptions of how fairly and consistently such policies are implemented.

Work motivation may therefore function as an important mechanism linking organizational human resource policies to employee behavior and performance. Evidence from Indonesia indicates that management control practices can influence employee motivation and that motivation may serve as a mechanism connecting organizational control with performance outcomes in public-sector organizations. Maharani's study demonstrates that both intrinsic and extrinsic motivation can coexist within public-sector management systems, while Maake et al. (2021) show that effective performance management is relevant to employee engagement and employment relationships in the public sector. These findings support the view that work motivation is not merely an individual psychological characteristic but may represent a mechanism through which organizational policies are translated into sustained effort and work behavior.

This issue is particularly relevant to the Bandar Lampung Dua Primary Tax Office (KPP Pratama Bandar Lampung Dua). According to the research data, the organization's performance score fluctuated during 2022–2025, reaching 106.49 in 2022, 111.05 in 2023, 109.86 in 2024, and 111.48 in 2025. In addition, substantial differences were observed in the 2025 compliance performance indicator for annual tax-return submission across sections, ranging from 98.44% in Supervision Section II to 127.76% in Supervision Section I. These variations indicate that employee or sectional performance may differ despite operating within the same organizational performance management framework.

The relevance of this issue is further reinforced by the implementation of four waves of employee transfers within the Directorate General of Taxes between February and April 2026, involving more than 6,500 employees. At the research site, a preliminary survey of 18

employees conducted in April 2026 identified performance targets as the most frequently perceived issue (30.6%), followed by perceptions of the transfer policy (27.8%) and additional workload (22.2%). These preliminary findings indicate that organizational policies and employees' psychological responses represent important issues requiring further empirical investigation.

Despite the growing literature on performance management, job rotation, organizational justice, motivation, and employee performance, several research gaps remain. First, empirical evidence regarding the relationship between employee transfer or job rotation and performance is not entirely consistent. Second, studies concerning performance targets have frequently emphasized direct relationships with work outcomes, whereas the psychological mechanism underlying these relationships requires further examination. Third, performance targets and transfer policies have generally been investigated separately, while their integration into a single model incorporating work motivation as a mediating mechanism remains relatively limited, particularly in the context of Indonesian tax administration. The thesis literature review likewise identifies inconsistent findings regarding the effect of employee transfers on performance and the limited integration of these four constructs within the Directorate General of Taxes.

To address these gaps, this study proposes an integrated model examining the direct and indirect effects of Performance Targets and Perceptions of the Transfer Policy on Employee Performance through Work Motivation. Expectancy Theory provides the theoretical foundation for explaining how clearly understood performance targets may strengthen employees' beliefs that effort can lead to successful performance, while transfer policies perceived as fair, transparent, consistent, and competency-based may strengthen employees' beliefs that performance will lead to valued organizational outcomes. The study focuses specifically on KPP Pratama Bandar Lampung Dua, thereby providing empirical evidence from the Indonesian public-sector tax administration context.

Accordingly, this study aims to examine the effects of Performance Targets and Perceptions of the Transfer Policy on Employee Performance and to investigate the mediating role of Work Motivation at KPP Pratama Bandar Lampung Dua. The proposed model examines seven relationships: the effects of Performance Targets and Perceptions of the Transfer Policy on Employee Performance, their effects on Work Motivation, the effect of Work Motivation on Employee Performance, and the mediating effects of Work Motivation on the relationships between each organizational factor and Employee Performance.

Performance Targets

Performance targets refer to work objectives established by an organization as standards of achievement that employees are expected to accomplish within a specified period. The establishment of performance targets provides clear direction regarding expected outcomes and serves as a basis for organizational monitoring, evaluation, and control of work implementation. In public-sector organizations, goal clarity is particularly important because employees need to understand the relationship between their individual responsibilities and broader organizational objectives. Van der Hoek et al. (2018) demonstrated that goal clarity is positively associated with team performance in public-sector organizations. Similarly, Park and Choi (2020) found that performance goal clarity can strengthen the relationship between performance feedback and employee performance in public organizations.

In this study, performance targets refer to employees' perceptions of work objectives established by the organization, particularly objectives related to Key Performance Indicators (IKU) and Individual Performance Indicators (IKI). Clear, measurable, realistic, and capability-aligned targets can provide employees with greater work direction and strengthen their belief that their efforts can produce the expected outcomes. Alawia et al. (2021) found that goal clarity and target evaluation are associated with performance accountability in government organizations. Based on the conceptual framework adopted in this thesis, performance targets are measured through target clarity, target understanding, alignment between targets and employees' capabilities and work capacity, target attainability, and organizational support.

Perceptions of Transfer Policy

Perceptions of transfer policy refer to employees' evaluations and interpretations of organizational policies concerning the transfer of duties or changes in work placement. Such perceptions involve not only the transfer decision itself but also the implementation process, information provided, basis for the decision, and compatibility between the new placement and employees' competencies. Consequently, the same transfer policy may generate different responses because employees may evaluate its fairness, transparency, and benefits differently. Kampkötter et al. (2018) demonstrated that job rotation can influence employee performance, particularly when job movement provides employees with additional experience and opportunities to develop their capabilities. Abendroth et al. (2022) likewise showed that employees' perceptions of the benefits and consequences of job mobility are related to their responses to occupational movement.

In this study, perceptions of transfer policy focus on how employees evaluate the implementation of transfer policies at the Bandar Lampung Dua Primary Tax Office. Policies perceived as fair, transparent, consistent, and aligned with employee competencies are expected to increase employees' acceptance of changes in work placement and strengthen their belief that organizational policies can provide valuable consequences. This perspective is consistent with the instrumentality component of Expectancy Theory. Research on internal mobility also indicates that employee movement can serve as a means of developing work experience and career opportunities. Based on the thesis framework, perceptions of transfer policy are measured through fairness of transfer implementation, transparency of transfer information, consistency of policy implementation, alignment between placement and employee competencies, and clarity of the considerations underlying transfer decisions.

Work Motivation

Work motivation refers to a psychological condition that encourages individuals to direct, sustain, and increase their efforts in performing work activities to achieve particular objectives. Motivation determines the amount of effort individuals exert as well as the extent to which such effort is maintained when facing work demands. In this study, work motivation serves as a mediating variable that explains how organizational conditions, particularly performance targets and perceptions of transfer policy, may influence employees' work behavior. Based on Expectancy Theory, motivation is formed through three principal components: expectancy, instrumentality, and valence. Wang et al. (2024), through a meta-analytic study, found a positive relationship between work motivation and job performance. This finding indicates that stronger work motivation may contribute to improved individual work achievement.

In this study, work motivation is not viewed solely as an internal drive but also as a response to organizational conditions and policies. Targets perceived as clear and attainable may strengthen employees' belief that their efforts will lead to performance, whereas transfer policies perceived as fair may reinforce the belief that performance will result in particular consequences that are valuable to employees. Thus, work motivation can function as a link between organizational conditions and employee performance. Wickramaratne (2020) demonstrated that motivation can function as a mechanism connecting working conditions and job performance. In this thesis, work motivation is measured through three components, namely expectancy, instrumentality, and valence, adapted from the Training Valence, Instrumentality, and Expectancy Scale (T-VIES).

Employee Performance

Employee performance refers to the extent to which individuals successfully perform their assigned duties and responsibilities according to organizational standards. Performance is not determined solely by the amount of work completed but also encompasses the quality of work outcomes, timeliness, accuracy, and effectiveness in performing assigned tasks. In public-sector organizations, employee performance is an important aspect because individual achievements contribute to organizational objectives and the quality of public service delivery. Santalla-Banderali and Alvarado (2022) demonstrated that individual work performance represents a construct that can be assessed through various aspects of work behavior and outcomes. Meanwhile, Campos (2022) found that individual work performance measures can demonstrate adequate psychometric characteristics when adapted to organizational contexts and employee characteristics.

In this study, employee performance is positioned as the dependent variable representing the extent to which employees accomplish their responsibilities in accordance with organizational requirements. Performance is viewed as an outcome of cognitive and motivational processes, in which employees are more likely to demonstrate higher performance when they believe that their efforts can produce performance, that performance will generate particular consequences, and that those consequences are valuable to them. Nguyen et al. (2023) also emphasized the importance of systematically assessing individual work performance across organizational contexts. Based on the operationalization adopted in this thesis, employee performance is measured through work quality, work quantity, timeliness, work accuracy, and work effectiveness, with adjustments to reflect the characteristics of civil servants and the performance-management system applied in the study.

Framework

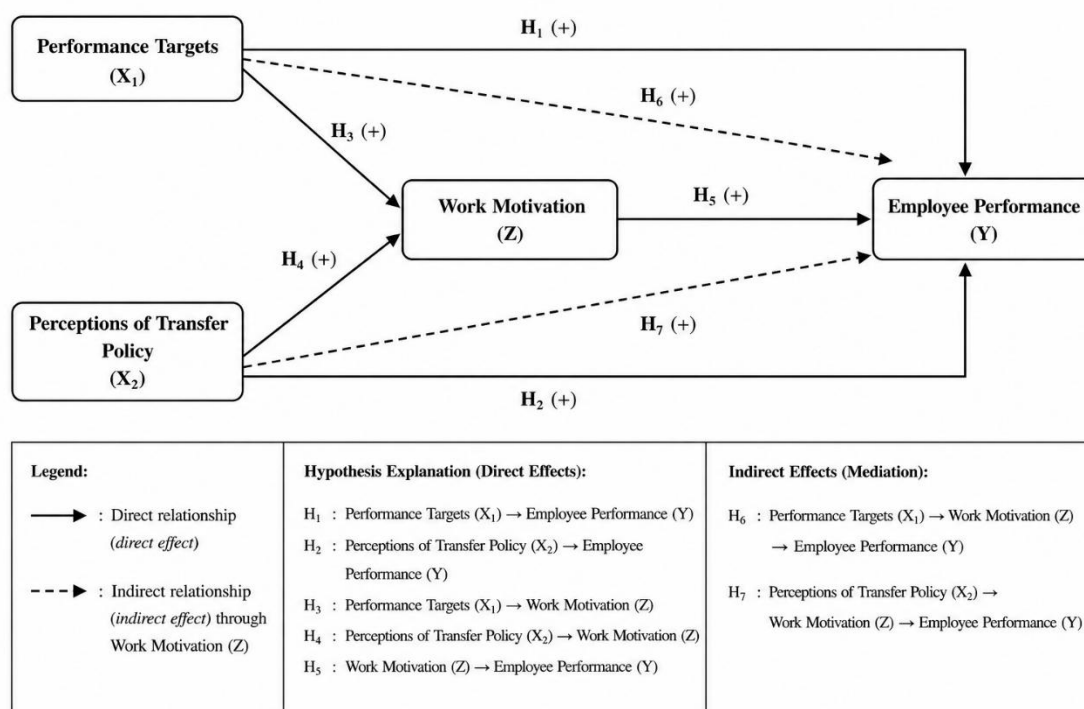


Figure 1. Framework

Hypothesis

H₁: Performance Targets have a positive effect on Employee Performance.

H₂: Perceptions of Transfer Policy have a positive effect on Employee Performance.

H₃: Performance Targets have a positive effect on Work Motivation.

H₄: Perceptions of Transfer Policy have a positive effect on Work Motivation.

H₅: Work Motivation has a positive effect on Employee Performance.

H₆: Work Motivation mediates the effect of Performance Targets on Employee Performance.

H₇: Work Motivation mediates the effect of Perceptions of Transfer Policy on Employee Performance.

B. RESEARCH METHODOLOGY

This study employed a quantitative approach with an explanatory research design to examine the relationships among Performance Targets, Perceptions of Transfer Policy, Work Motivation, and Employee Performance. Performance Targets (X₁) and Perceptions of Transfer Policy (X₂) were positioned as independent variables, Work Motivation (Z) as the mediating variable, and Employee Performance (Y) as the dependent variable. A cross-sectional design

was employed, with data collected through a questionnaire survey during a single research period.

The study population consisted of 88 employees of KPP Pratama Bandar Lampung Dua. Since all members of the population were accessible, a saturated sampling technique was employed, resulting in all 88 employees participating as respondents. Primary data were collected using a closed-ended questionnaire with a five-point Likert scale, ranging from 1 = strongly disagree to 5 = strongly agree. The research instrument consisted of 39 statements measuring the four constructs examined in the study.

Performance Targets were measured through target clarity, target understanding, target suitability with employee capabilities, target achievement, and organizational support. Perceptions of Transfer Policy were measured through fairness, transparency, consistency, competency suitability, and clarity of the considerations underlying transfer decisions. Work Motivation comprised expectancy, instrumentality, and valence, whereas Employee Performance was assessed through quality, quantity, timeliness, accuracy, and work effectiveness.

The data were analyzed using PLS-SEM with the assistance of SmartPLS. The measurement model (outer model) was evaluated using outer loadings, Average Variance Extracted (AVE), discriminant validity, Cronbach's alpha, rho_A, and composite reliability. Convergent validity was considered established when the outer loading was > 0.70 and AVE was > 0.50 , while discriminant validity was assessed using cross-loadings, the Fornell–Larcker criterion, and HTMT < 0.90 . Construct reliability was evaluated based on Cronbach's alpha, rho_A, and composite reliability, with a minimum value of 0.70 (Hair et al., 2021).

The structural model (inner model) was evaluated using R^2 , f^2 , VIF, Q^2 predict, SRMR, NFI, and path coefficients. Hypothesis testing was conducted using the bootstrapping procedure. Relationships between variables were considered significant when the t-statistic was > 1.96 and the p-value was < 0.05 . Mediation was examined by assessing the significance of the indirect effect. Mediation was considered significant when the p-value was < 0.05 , while the type of mediation was determined by comparing the direct and indirect effects.

C. RESULTS AND DISCUSSION

Effect of Performance Targets on Employee Performance

The H_1 test demonstrates that Performance Targets have a positive and significant effect on Employee Performance, with a path coefficient of 0.457, a t-statistic of 5.859, and a p-value of < 0.001 . This finding indicates that employees who perceive their performance targets as

clear, measurable, and attainable tend to demonstrate higher levels of performance. Performance targets provide employees with clear work direction, enable them to determine priorities, and help them focus their efforts on achieving the expected outcomes. From the perspective of Expectancy Theory, attainable targets strengthen employees' belief that the effort they invest can lead to the expected level of performance.

This finding is consistent with Maulana and Eddyono (2025), who emphasized the relationship between performance targets and employee outcomes, particularly in the tax-office context. Similarly, Rabbany et al. (2025) found that clearly formulated and measurable performance indicators can strengthen accountability, clarify employees' roles, and support the achievement of organizational performance. Therefore, the findings of this study confirm that performance targets should not merely be viewed as administrative evaluation instruments but also as operational mechanisms that direct employee efforts toward organizational objectives. The effectiveness of targets depends not only on their numerical achievement but also on their clarity, employees' understanding of them, and their perceived attainability.

Effect of Perceptions of Transfer Policy on Employee Performance

The H_2 test indicates that Perceptions of Transfer Policy have a positive and significant effect on Employee Performance, with a path coefficient of 0.453, a t-statistic of 7.108, and a p-value of <0.001 . This result indicates that more positive perceptions of transfer-policy implementation are associated with better employee performance. Employees' perceptions regarding fairness, transparency, consistency, and competency-based placement may influence their acceptance of organizational decisions and subsequently shape their work responses. When transfer policies are perceived as rational and fair, employees are more likely to accept organizational decisions and maintain positive work behavior.

The finding is consistent with Aji et al. (2025), who found that unfair and non-transparent transfer practices may reduce employee motivation and performance. It is also consistent with Khoiroh and Soeling (2025), whose systematic literature review showed that merit-based transfer policies can improve civil-servant performance, adaptability, and employee involvement. Thus, the present finding provides additional evidence addressing the empirical research gap identified in the thesis. Although previous studies have reported inconsistent findings regarding the effect of employee transfers on performance, the results at KPP Pratama Bandar Lampung Dua demonstrate that positive perceptions of transfer policy are significantly associated with higher employee performance.

Effect of Performance Targets on Work Motivation

The H_3 test shows that Performance Targets have a positive and significant effect on Work Motivation, with a path coefficient of 0.406, a t-statistic of 5.071, and a p-value of <0.001 . This finding indicates that clear and realistic performance targets can strengthen employees' motivation to perform their work. Clear targets provide employees with direction and help them assess the likelihood of achieving expected outcomes based on the effort they invest. In this context, performance targets are not merely measures of work outcomes but also organizational conditions that influence employees' motivational processes.

This finding is supported by Maulana and Eddyono (2025), who reported that performance targets are associated with employee motivation, particularly when organizational targets are appropriately designed. It is also consistent with Le Thu and Nguyen Van (2024), who demonstrated that the cognitive components of Expectancy Theory, including expectancy, instrumentality, and valence, contribute positively to employee motivation. Accordingly, the present findings suggest that attainable targets strengthen employees' confidence that additional effort can produce the expected performance. Conversely, targets that are perceived as substantially exceeding employees' capabilities may weaken such confidence and reduce the motivational value of the target.

Effect of Perceptions of Transfer Policy on Work Motivation

The H_4 test demonstrates that Perceptions of Transfer Policy have a positive and significant effect on Work Motivation, with a path coefficient of 0.508, a t-statistic of 5.215, and a p-value of <0.001 . The coefficient of $X_2 \rightarrow Z$ is higher than that of $X_1 \rightarrow Z$, which is 0.406, indicating that Perceptions of Transfer Policy make a relatively stronger contribution to explaining Work Motivation within the research model. This finding suggests that employees' perceptions of fairness, transparency, consistency, and competency alignment in transfer decisions are closely related to their motivational conditions.

The finding is consistent with Kampkötter et al. (2018), who demonstrated that the effects of job rotation on employee outcomes depend on how employees perceive the rotation, particularly whether it is viewed as a career-development opportunity or as an additional burden. It is also supported by Ritz et al. (2021), who emphasized the relationship between organizational conditions, public service motivation, and individual job performance. Therefore, transfer policy has both administrative and psychological dimensions. When employees perceive transfer decisions as fair, transparent, and rational, they are more likely to

develop positive motivational responses because they perceive a reasonable connection between their contributions and organizational consequences.

Effect of Work Motivation on Employee Performance

The H_5 test demonstrates that Work Motivation has a positive and significant effect on Employee Performance, with a path coefficient of 0.330, a t-statistic of 4.870, and a p-value of <0.001 . This finding indicates that employees with higher levels of motivation tend to demonstrate better work performance. Motivation encourages employees to direct their effort, persistence, and commitment toward accomplishing assigned responsibilities. Within the Expectancy Theory framework, motivation represents an important mechanism through which employees' perceptions regarding effort, performance, and valued outcomes are translated into work behavior and performance.

This result is consistent with Cerasoli et al. (2014), whose meta-analysis demonstrated that intrinsic motivation is a consistent predictor of performance, particularly work quality. It is also consistent with Trigunarso et al. (2023), who found a relationship between performance assessment and employee motivation at KPP Pratama Bandar Lampung Dua. Thus, the findings confirm that Work Motivation is an important factor in transforming employees' potential and available resources into actual work achievements. Higher motivation can encourage employees to invest greater effort and maintain their performance in terms of quality, quantity, timeliness, accuracy, and effectiveness.

The Mediating Role of Work Motivation in the Effect of Performance Targets on Employee Performance

The indirect effect of Performance Targets on Employee Performance through Work Motivation produced a coefficient of 0.134, a t-statistic of 2.929, and a p-value of 0.003, supporting H_6 . The direct effect of Performance Targets on Employee Performance also remained significant, with a coefficient of 0.457. Therefore, Work Motivation functions as a partial mediator. The positive direction of both the direct and indirect effects indicates a complementary partial mediation pattern. The findings demonstrate that Performance Targets influence Employee Performance through two pathways: directly by providing direction and standards for work achievement and indirectly by strengthening employees' Work Motivation.

The mediating mechanism is consistent with Cerasoli et al. (2014), who demonstrated the important role of motivation in translating organizational conditions and incentives into employee performance. It is also supported by Ritz et al. (2021), who emphasized the relevance of motivational processes in explaining individual job performance within public-service

organizations. The VAF value of 22.67% further indicates partial mediation, meaning that the effect of Performance Targets on Employee Performance is not fully explained by Work Motivation. Instead, Performance Targets continue to influence performance directly while simultaneously strengthening motivation as an indirect mechanism.

The Mediating Role of Work Motivation in the Effect of Perceptions of Transfer Policy on Employee Performance

The indirect effect of Perceptions of Transfer Policy on Employee Performance through Work Motivation produced a coefficient of 0.168, a t-statistic of 3.740, and a p-value of <0.001, supporting H₇. The direct effect of Perceptions of Transfer Policy on Employee Performance also remained positive and significant, with a coefficient of 0.453. Therefore, Work Motivation acts as a partial mediator, with the positive direction of both effects indicating complementary partial mediation. The findings indicate that Perceptions of Transfer Policy affect Employee Performance through both a direct pathway and an indirect pathway through Work Motivation.

This finding is consistent with Kampkötter et al. (2018), who demonstrated that employee responses to job rotation depend on how the policy is perceived, particularly whether the transfer is viewed as a developmental opportunity or an additional burden. It is also consistent with Aji et al. (2025), who found that unfair and non-transparent mutation practices can negatively affect employee motivation and performance. The VAF value of 27.05% confirms the presence of partial mediation. Moreover, the indirect effect of $X_2 \rightarrow Z \rightarrow Y$ (0.168) is greater than the indirect effect of $X_1 \rightarrow Z \rightarrow Y$ (0.134), while the coefficient of $X_2 \rightarrow Z$ (0.508) is also higher than $X_1 \rightarrow Z$ (0.406). This indicates that, within the present research model, Work Motivation plays a relatively stronger mediating role in the relationship between Perceptions of Transfer Policy and Employee Performance.

D. CONCLUSION

1. Target Kinerja berpengaruh positif dan signifikan terhadap Kinerja Pegawai. Kejelasan, keterukuran, dan ketercapaian target membantu pegawai mengarahkan usaha dan meningkatkan capaian kinerja.
2. Persepsi Kebijakan Mutasi berpengaruh positif dan signifikan terhadap Kinerja Pegawai. Persepsi yang positif terhadap keadilan, transparansi, konsistensi, dan kesesuaian kompetensi dalam mutasi berkaitan dengan kinerja yang lebih baik.

3. Target Kinerja berpengaruh positif dan signifikan terhadap Motivasi Kerja. Target yang jelas dan realistis memperkuat keyakinan pegawai bahwa usaha yang dilakukan dapat menghasilkan kinerja yang diharapkan.
4. Persepsi Kebijakan Mutasi berpengaruh positif dan signifikan terhadap Motivasi Kerja. Persepsi yang positif terhadap kebijakan mutasi meningkatkan keyakinan pegawai terhadap konsekuensi organisasional atas kontribusi kerjanya.
5. Motivasi Kerja berpengaruh positif dan signifikan terhadap Kinerja Pegawai. Motivasi yang lebih tinggi mendorong pegawai mencurahkan usaha secara optimal sehingga meningkatkan kualitas, kuantitas, ketepatan waktu, akurasi, dan efektivitas kerja.
6. Motivasi Kerja memediasi secara positif dan signifikan pengaruh Target Kinerja terhadap Kinerja Pegawai. Karena pengaruh langsung tetap signifikan, terbentuk mediasi parsial komplementer, yaitu melalui jalur langsung dan tidak langsung melalui Motivasi Kerja.
7. Motivasi Kerja memediasi secara positif dan signifikan pengaruh Persepsi Kebijakan Mutasi terhadap Kinerja Pegawai. Karena pengaruh langsung juga signifikan, terbentuk mediasi parsial komplementer, dengan pengaruh melalui jalur langsung dan tidak langsung melalui Motivasi Kerja.

E. IMPLICATION

1. Theoretical Implications

The findings strengthen the relevance of Expectancy Theory (Vroom, 1964) in explaining the relationships among Performance Targets, Perceptions of Transfer Policy, Work Motivation, and Employee Performance. Performance Targets are associated with expectancy, while Perceptions of Transfer Policy are related to instrumentality and valence. The complementary partial mediation indicates that Work Motivation serves as one of the mechanisms linking these two variables to Employee Performance.

2. Managerial Implications

The findings highlight the importance of setting clear, measurable, realistic targets that are aligned with employee capabilities, as well as implementing fair, transparent, consistent, and competency-based transfer policies. Performance Targets and Perceptions of Transfer Policy have been shown to affect Work Motivation and Employee Performance, while Work Motivation also serves as a mediator. Therefore, the management of performance targets, transfer policies,

and employee motivation should be integrated to improve employee performance.

3. Methodological Implications

This study employed a quantitative cross-sectional approach, saturated sampling, and SEM-PLS involving 88 employees. The evaluation results indicate that the constructs met validity and reliability requirements, with positive Q^2 predict values and an SRMR of 0.072. However, the cross-sectional design cannot capture changes in the variables over time. Future research is therefore recommended to employ a longitudinal design or combine quantitative and qualitative approaches.

F. SUGGESTION

1. Practical Recommendations

KPP Pratama Bandar Lampung Dua should improve the feasibility of performance targets, strengthen the fairness and transparency of transfer policies, align rewards with employee performance, and improve work accuracy. These efforts should be implemented consistently to maintain Work Motivation and improve Employee Performance.

2. Theoretical Recommendations

Future research should expand the research setting to other tax offices or government institutions and consider additional variables such as leadership, organizational culture, job satisfaction, and organizational commitment. Longitudinal or mixed-method approaches are also recommended to provide deeper insights into the relationships among Performance Targets, Transfer Policy Perceptions, Work Motivation, and Employee Performance and to further develop the application of Expectancy Theory.

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