

ANALYSIS OF FACTORS INFLUENCING THE PERFORMANCE OF STATE CIVIL APPARATUS IN THE FIELD OF REGIONAL REVENUE MANAGEMENT OF THE REGIONAL REVENUE AGENCY OF NORTH SUMATERA PROVINCE

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Abstract

The state civil apparatus is one of the production factors, therefore it must be utilized optimally and productively. The goals of a government will not be realized without the active role of the state civil apparatus even though the tools owned by the company are so sophisticated and complete. Based on the Government Agency Performance Accountability Report, not all employees carry out their roles and functions properly. One of the problems in the Revenue Management Sector of the North Sumatra Provincial Revenue Agency is that many employees cannot keep up with the digitalization era, do not pay attention to the results of their work and the distribution of workload is uneven, so that social jealousy is created which makes competent and qualified ASN feel more burdened. This study aims to determine how much influence Individual Factors, Psychological Factors, and Organizational Factors have on the Performance of State Civil Apparatus in the Regional Revenue Management Sector of the North Sumatra Provincial Revenue Agency, totaling 50 people, samples were taken from the entire population or with saturated samples. The analysis technique uses multiple linear regression analysis, and the hypothesis test t-test, f-test, and determination test. The results of the study obtained an Fcount value of 25.533 with a significance of 0.000, while Ftable at a confidence interval of 95% or $\alpha = 0.05$ is 2.723. By comparing the Fcount value with Ftable, then Fcount (25,533) is greater than Ftable (2,723). The decision is that H0 is rejected and Ha is accepted, meaning that simultaneously the variables of Individual Factors (X1), Psychological Factors (X2) and Organizational Factors (X3) have a very real (high significant) effect on the performance of the State Civil Apparatus in the Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province. Meanwhile, the coefficient of determination obtained with a value of 69.0% of changes in the dependent variable (Performance of State Civil Apparatus in the Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province) can be explained by changes in Individual Factors (X1), Psychological (X2) and Organization (X3). While the remaining 31% is explained by other factors outside the three variables as explained above such as work experience, work ability, benefits, and leadership style. The Head of the Regional Revenue Agency of North Sumatra Province is expected to prioritize improving the performance of state civil servants from punctuality, effectiveness and independence of workers and maintaining the need for supervision and interpersonal relationships of state civil servants.

Keywords: *Individual Factors, Psychological Factors, Organizational Factors, ASN Performance*

INTRODUCTION

The state civil apparatus is one of the production factors, therefore it must be utilized optimally and productively. The goals of a government will not be realized without the active role of the state civil apparatus even though the tools owned by the company are so sophisticated and complete. To form a quality state civil apparatus according to the needs of the times, hard work is needed involving all stakeholders. In order for the government to run well, agencies must have state civil apparatus who are competent according to their fields and are able to follow the development of the times in order to run the government as optimally as possible (Hasibuan, Malayu, 2017). The state civil apparatus expected in the struggle to achieve these national goals is a state civil apparatus who has full competence and loyalty to Pancasila, the 1945 Constitution and the unitary state of the Republic of Indonesia. In Law Number 20 of 2023, it is stated that, the state civil apparatus is positioned as an

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element of the state apparatus whose duties include implementing public policies made by civil service development officials in accordance with statutory provisions; Providing professional and quality public services; and Strengthening the unity and integrity of the unitary state of the Republic of Indonesia.

Based on the Governor Regulation Number 28 of 2023 concerning the Duties, Functions, Job Descriptions and Work Procedures of the Regional Apparatus of North Sumatra Province, the Regional Revenue Agency of North Sumatra Province is a supporting function for government affairs in the financial sector, sub-management of regional taxes and levies which has the task of assisting the Governor in carrying out government affairs that are the authority and assistance tasks, led by the Head of the Agency. The Regional Revenue Agency of North Sumatra Province in carrying out the function of organizing the formulation of technical policies in the financial sector of regional income aspects, which are the authority of the provincial region, organizing financial management of regional income aspects that are the authority of the provincial region, organizing agency administration, organizing evaluation and reporting of the agency, organizing other functions in accordance with its main duties and functions.

- a. regional revenue management;
- b. Implementation of management and facilitation of regional income;
- c. Implementation of evaluation and reporting in the field of regional revenue management; and
- d. Carrying out other functions in accordance with the main duties and functions.

Employees in the Regional Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province have a role in running the wheels of government and development in the region. The data on the performance achievements of the Regional Revenue Agency of North Sumatra Province. The following will describe the Analysis of the Performance Achievements of the Regional Revenue Agency of North Sumatra Province in 2022, namely In 2022 the Target of Increasing Regional Original Income (PAD) from the Regional Tax sector The Percentage Indicator of Increase in Motor Vehicle Tax Revenue and Motor Vehicle Transfer Fees has a target of 9.75% and Realization of 9.71%, the Percentage Indicator of Increase in Surface Water Tax Revenue has a Target of 2% and Realization of 2.26%, the Percentage Indicator of Increase in Motor Vehicle Fuel Tax Revenue has a Target of 1.20% and Realization of 1.30%, the Percentage Indicator of Increase in Cigarette Tax Revenue has a Target of 10.80% and Realization of 11.86%.

The Regional Revenue Agency of North Sumatra Province has almost achieved all the targets of the Main Performance Indicators (IKU) that have been set. Only the receipt of Transfer Fees did not reach the performance target. Meanwhile, budget realization in regional revenue management programs/activities reached 85.13% of the available budget. According to Gibson et al. (2012), psychological factors are something that leaders must observe in employees because what happens inside employees can be easily covered up so that it can provide meaningful information to solve employee behavior and performance problems. Psychological factors are factors that come from within individual employees related to the employee's mental and psychological condition which can affect the quantity and quality of employee performance gains. Psychological factors must be observed by leaders so that they can provide information to solve employee behavior and performance problems.

According to Gibson et al. (2012), organizational factors are factors related to formal patterns of activities and reciprocal relationships between various subunits in an organization. Organizational factors are organizational factors related to a structured relationship framework, which shows authority, responsibility, and division of labor that greatly supports employees in achieving work performance. Organizational factors are related to clear job descriptions, challenging work targets, effective work communication patterns, harmonious work relationships, a respectful and dynamic work climate, career opportunities and adequate work facilities.

LITERATURE REVIEW

There are several previous studies, namely Sarwoko's research, in 2017 entitled "The Role of Individual Factors, Organizational Culture, Work Behavior on the Performance of Private Radio Employees in Malang. Each individual or employee will have different characteristics in each case, so the Company must know how individual differences will affect the behavior and performance of its employees. The purpose of this study is to analyze the influence of individual factors, organizational culture and work behavior on the performance of National Private Radio employees in Malang, and to analyze the variables that have a dominant influence on the performance of National Private Radio employees in Malang. Using a sample of 78 National Private Radio employees in Malang

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City taken using the Purposive Sampling technique, the analysis technique uses Multiple Linear Regression. The results of the study indicate that individual factors, organizational culture, and work behavior have a significant positive influence on employee performance.

In other words, individual factors, organizational culture, and work behavior will determine employee performance achievement. The variable that has a dominant influence on employee performance is organizational culture, this is because organizational culture will combine individual differences in one value or norm that is shared by members of the organization, and direct the behavior of members of the organization to one goal, namely achieving the Company's goals.

Akbar Surya's research in 2017 entitled "Analysis of Factors Affecting Employee Performance". Human resources (HR) or workforce are the main assets in an organization, special treatment is needed in workforce management because basically, workforce can affect the existence of the organization in the future. Good workforce management will be able to create an optimal working atmosphere in order to realize workforce productivity in the organization. There are many factors that can affect employee performance at work, including the recruitment process and providing motivation to employees. The employee recruitment process requires good planning related to the organization's need for workers and also requires good analysis in placing a worker in a position that suits their competence. Furthermore, providing motivation

is another important factor in improving employee performance. Motivation by an organization is an obligation and a demand, by providing good and sustainable motivation in the form of direction or awards to employees can provide stimulation to employees to work better in order to achieve the goals of the organization that have been set initially.

Daulay et al.'s research in 2017 entitled "Analysis of Factors Affecting Employee Performance at Regional Companies in Medan City". The purpose of this study was to determine and analyze the influence of the variables Organizational Commitment, Work Responsibility, Discipline and Employee Performance. This research was conducted at Regional Companies in Medan City. The population in this study were all employees and the sample of this study used a saturated sample of 85 company employees. The data collection techniques used were classical assumptions, multiple linear regression, t-test, F-test, and coefficient of determination. The results of this study can show that simultaneously organizational commitment, work responsibility, discipline, have a significant effect on employee performance at Regional Companies in Medan City.

Kristina's research in 2021, entitled "Analysis of Factors Affecting Employee Performance at RSU Islami Mutiara Bunda. The Corona pandemic in Indonesia has been going on for almost a year. Of course, the public wants this pandemic to end quickly. However, when the situation has not improved as before and is still required to carry out new normal activities. This pandemic has changed our behavior in carrying out our daily activities, including in the world of work.

Employee performance will greatly affect the progress of a company. Good performance will be in line with good results in the development of the company's business. Conversely, poor performance will also have a negative impact on the company. and to support good performance, a good work environment and salary provision are needed to support employee performance. The purpose of this study is to analyze the influence of the work environment and salary provision on employee performance.

The research method used is quantitative descriptive, the population in this study is 272 employees of the Mutiara Bunda Islamic General Hospital (RSU) and 68 employees were taken as random samples. The stages of the study were carried out by means of field observation, preparation and filling out questionnaires / questionnaires which were then processed using SPSS. while the research hypothesis was carried out at a significance level of $\alpha = 0.05$. The results of the study showed that the work environment has a positive influence on employee performance and salary provision has a positive influence on employee performance while at the same time both have a significant influence on employee performance at Mutiara Bunda Islamic Hospital.

Hutagalung's research, in 2021 with the title "Analysis of Factors Affecting Employee Performance: Competence, Motivation and Work Environment (Human Resource Management Literature Review Research). Previous research or relevant research is very important in a research or scientific article. Previous research or relevant research serves to strengthen the theory and phenomena of the relationship or influence between variables. This article aims to analyze several variables that affect employee performance, namely: competence, motivation, and work environment, a study of Human Resource Management literature. The results of this literature review

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article are: 1) Competence affects employee performance; 2) Motivation affects employee performance; and 3) Work Environment affects Employee Performance.

Irfan's research, in 2022, entitled "The Influence of Education and Training on the Performance of State Civil Apparatus (ASN) at the Makassar Aviation Polytechnic". Education and training have a very large contribution to the progress of a nation and are a medium for translating constitutional messages and a means of building national character. This study uses a quantitative descriptive analysis approach that analyzes data in the form of numbers to describe the information obtained regarding the improvement of the performance of Makassar Aviation Polytechnic employees. The results of the analysis show that simultaneously education and training significantly support organizational performance at Makassar Aviation Polytechnic. Therefore, leaders must always pay attention to employee development through Education and Training programs and place employees based on their competencies while still adhering to the principle of "the right man on the right place".

Research by Yakobus Yosias Selitubun, in 2022 with the title "The Influence of Education and Training (Diklat) and Discipline on Employee Performance at the Regional Border Management Agency of Merauke Regency". This study aims to determine the influence of education and training (Training) and discipline both partially and simultaneously on employee performance at the Merauke Regency Regional Border Management Agency. This research approach uses quantitative research. In this study, the researcher determined the object of research, namely the Merauke Regency Regional Border Management Agency office. The population in this study were all employees at the Merauke Regency Regional Border Management Agency office, totaling 32 employees. The number of samples used in this study was a saturated sample so that 32 people were obtained.

The results of the study indicate that education and training (DIKLAT) partially influence employee performance at the Merauke Regency Regional Border Management Agency office. In addition, discipline partially influences employee performance at the Merauke Regency Regional Border Management Agency office. As well as education and training (DIKLAT) and discipline simultaneously influence employee performance at the Merauke Regency Regional Border Management Agency office.

Research by Retnasari et al in 2021 entitled "The Effect of Training, Competence, Work Discipline, Organizational Commitment, and Work Stress on the Performance of State Civil Apparatus". This study aims to determine and analyze the effect of training, competence, work discipline, organizational commitment, and work stress on the performance of State Civil Apparatus partially and simultaneously. The population of this study was the State Civil Apparatus of Embung Fatimah Hospital, Batam, totaling 237 people. The sample consisted of 70 respondents taken using the Slovin formula with a random sampling method. The research data was obtained by distributing questionnaires. The data analysis technique used was multiple linear regression using the SPSS 26 program. The results of the study showed that training had no significant effect on the performance of State Civil Apparatus, competence had a significant effect on the performance of State Civil Apparatus, work discipline had a significant effect on the performance of State Civil Apparatus, organizational commitment had no significant effect on the performance of State Civil Apparatus, and work stress had no significant effect on the performance of State Civil Apparatus. Training, Competence, Work Discipline, Organizational Commitment, and Work Stress simultaneously have a significant effect on the performance of State Civil Apparatus.

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RESULTS AND DISCUSSION

Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.757	6.314		.595	.000
	Individu (X1)	.130	.225	.099	2.580	.004
	PSikologis (X2)	.511	.220	.531	2.320	.000
	Organisasi (X3)	.281	.156	.284	2.799	.003

Based on Table 4.1, the multiple linear regression equation is obtained as follows:

$$Y = 3.757 + 0.130X_1 + 0.511X_2 + 0.281X_3 + e$$

So the equation can be concluded:

1. Constant Value = 3.757, this shows the constant level, where if the variables (X1) Individual, Psychological (X2) and organizational factors (X3) are 0, then the value of the performance value variable (Y) will increase by 3.757.
2. Individual variable (β_1) = 0.130 > 0. This shows that the Individual variable (X1) has a positive effect on employee performance. If the individual variable (X1) increases by one unit, then employee performance increases by 0.130.
3. Psychological Factor Variable (β_2) = 0.511 > 0. This shows that the Psychological Factor variable (X2) has a positive effect on performance. If the Psychological Factor variable (X2) increases by one unit, then employee performance increases by 0.511.
4. Organizational Factor Variable (β_3) = 0.281 > 0. This shows that the organizational factor variable (X3) has a positive effect on employee performance. If the Organizational Factor variable (X3) increases by one unit, then employee performance will also increase by 0.419.

t-Test Results (Partial Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.757	6.314		.595	.000
	Individu (X1)	.130	.225	.099	2.580	.004
	Psikologis (X2)	.511	.220	.531	2.320	.000
	Organisasi (X3)	.281	.156	.284	2.799	.003

Based on Table 4.12 above, the results of each variable can be explained as follows:

1. Individual Factor Variable (X1)
Based on t count (2.580) > t table (1.697) shows that the individual variable has an effect on the work stress variable. The level of significance can be seen from the sig value for the individual factor in the coefficients table which is 0.004 < 0.05 indicating that the individual factor variable has a significant effect on the Performance Variable of the Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province.

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2. Psychological Factor Variable (X2)
Based on $t_{count} (2.320) > t_{table} (1.697)$ shows that Psychological Factors affect Employee Performance. The level of significance can be seen from the sig value for the Individual Factor Variable in the coefficients table which is $0.000 < 0.05$ indicating that the Psychological Factor Variable has a significant effect on the Employee Performance Variable in the Regional Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province.
3. Organizational Factor Variable (X3)
Based on $t_{count} (2.799) > t_{table} (1.697)$ shows that the organizational factor has an effect on employee performance. The level of significance can be seen from the sig value for the organizational factor variable in the coefficients table which is $0.003 < 0.05$ indicating that the organizational factor variable has a significant effect on the stress variable of employee performance of midwives in the Revenue Management Agency of North Sumatra Province.

F Test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	181.439	3	60.480	25.533	.000 ^b
	Residual	71.061	47	2.369		
	Total	252.500	50			

Based on the calculation results, the F_{count} value is 25,533 with a significance of 0.000, while the F_{table} at a confidence interval of 95% or $\alpha = 0.05$ is 2.723. By comparing the F_{count} value with the F_{table} , the F_{count} (25,533) is greater than the F_{table} (2.723). The decision is that H_0 is rejected and H_a is accepted, meaning that simultaneously the variables Individual Factors (X1), Psychological Factors (X2) and Organizational Factors (X3) have a very real (high significant) effect on the performance of employees in the Regional Revenue Management Division of the Regional Revenue Agency of North Sumatra Province.

Discussion

The calculation results obtained an F_{count} value of 25,533 with a significance of 0.000, while F_{table} at a confidence interval of 95% or $\alpha = 0.05$ is 2.723. By comparing the F_{count} value with F_{table} , then F_{count} (25,533) is greater than F_{table} (2.723). The decision is that H_0 is rejected and H_a is accepted, meaning that simultaneously the variables Individual Factors (X1), Psychological Factors (X2) and Organizational Factors (X3) have a very real (high significant) effect on the performance of employees in the Regional Revenue Management Division of the Regional Revenue Agency of North Sumatra Province.

Meanwhile, the coefficient of determination obtained with a value of 69% of changes in the dependent variable (Employee Performance in the Regional Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province) can be explained by changes in Individual Factors (X1), Psychological (X2) and Organization (X3). While the remaining 31% is explained by other factors outside the three variables as explained above such as work experience, work ability, benefits, and leadership style.

Success in achieving performance, especially in serving the community is something that is desired by government officials, but to achieve success requires the ability of the officials to be able to complete their work, because this is something important that must be possessed by government officials, besides that another factor that must be considered is motivation, because this is related to the desire and encouragement of the officials to work, after that the problem of cooperation in the environment is an indicator of performance success. The high and low performance of the State Civil Apparatus depends on the factors that influence it. Keith Davis (2002:23), performance comes from the will of a person who is influenced by his environment.

The State Civil Apparatus according to Law Number 20 of 2023 concerning the State Civil Apparatus is as follows:

- a. State Civil Apparatus (ASN) is a profession for civil servants or government employees with work agreements at government agencies.

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- b. State Civil Apparatus Employees (ASN Employees) are civil servants or government employees with work agreements who are appointed by the civil service development official and are assigned duties and positions or are assigned other state duties and are given salaries based on legislation.
- c. Civil Servants (PNS) are Indonesian citizens who meet certain requirements, who are appointed as permanent ASN employees by civil service development officials to occupy government positions.
- d. Government Employees with Work Agreements (PPPK) are Indonesian citizens who meet certain requirements, appointed based on a work agreement for a certain period in order to carry out government duties.
- e. ASN Management is the management of ASN to produce professional ASN employees, who have basic values, professional ethics, are free from political intervention, and are free from KKN (Corruption, Collusion and Nepotism). So it can be concluded that the types of ASN consist of PNS and PPPK.

The definition of ASN cannot be separated from the laws and regulations. Conclusion State Civil Apparatus is a profession for people who work to carry out their duties and responsibilities under a government contract with a work agreement and are paid according to laws and regulations. Law Number 20 of 2023 concerning State Civil Apparatus or ASN, employees have principles, basic values, competency development, code of conduct and ethics. As government employees, ASN have duties and functions that have been determined. The duties of ASN are to implement public policies that are made, provide public services, strengthen the unity of the Unitary State of the Republic of Indonesia. While the function of ASN is as an implementer of public policy, public servant and unifier of the nation.

Civil servants who have different backgrounds so that their motivations are also different so that their motivation is to carry out their work in essence. Psychology is a very important factor to improve the performance of Civil servants to produce high performance, so how important the role of motivation is in encouraging them to achieve the performance they want.

According to Timple in Mangkunegara (2005:15), performance factors consist of internal factors and external factors. Internal factors (dispositional) are factors that are related to a person's characteristics. For example, a person's performance is good because they have high abilities and are a hard worker, while a person has poor performance because the person has low abilities and does not make efforts to improve their abilities. External factors are factors that influence a person's performance that come from the environment. Such as behavior, attitudes, actions of coworkers, subordinates or leaders, work facilities, and organizational climate.

Based on t count (2.580) > t table (1.697) shows that the individual variable has an effect on the work stress variable. The level of significance can be seen from the sig value for the individual factor in the coefficients table which is $0.004 < 0.05$ indicating that the individual factor variable has a significant effect on the Employee Performance Variable in the Regional Revenue Management Sector of the North Sumatra Provincial Revenue Agency. These results support previous research conducted by Irfan (2022) entitled "The Effect of Education and Training on the Performance of State Civil Apparatus (ASN) at the Makassar Aviation Polytechnic". The results of the study showed that partially Education and training significantly support organizational performance at the Makassar Aviation Polytechnic. Therefore, leaders must always pay attention to employee development through Education and training programs, placing employees based on their competencies.

Based on t count (2.320) > t table (1.697) shows that Psychological Factors have an effect on Employee Performance. The level of significance can be seen from the sig value for the Individual Factor Variable in the coefficients table which is $0.001 < 0.05$ indicating that the Psychological Factor Variable has a significant effect on the Employee Performance Variable in the Regional Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province.

The results support previous research conducted by Akbar Surya (2017) entitled "Analysis of Factors Affecting Employee Performance" which states that motivation is an important factor in improving employee work results. Providing motivation by an organization is an obligation and demand, by providing good and sustainable motivation in the form of direction or awards to employees can provide stimulation to employees to work better in order to achieve the goals of the organization that have been set.

Based on t count (2.799) > t table (1.697) shows that the Organizational Factor has an effect on Employee Performance. The level of significance can be seen from the sig value for the Organizational Factor Variable in the coefficients table which is $0.003 < 0.05$ indicating that the Organizational Factor Variable has a significant effect

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on the Employee Performance stress variable in the Regional Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province.

Other research that is in line with this research is research conducted by Sarwoko (2017) entitled "The Role of Individual Factors, Organizational Culture and Work Behavior on the Performance of Private Radio Employees in Malang". The results of the study indicate that Organizational Culture has a significant effect on employee performance, this is because organizational culture will combine individual differences in one value or norm that is shared by members of the organization, and direct the behavior of members of the organization towards one goal, namely achieving company goals.

The most dominant factor is the psychological factor (X2) where the beta value is known to be 0.511 with a significant value of 0.000 which is indicated by the attitude of employees and employee motivation in working. The psychological factors of employees are getting better indicated by the increasing perception of employees towards work, having a good attitude, having job satisfaction, and a good personality. The real conditions that occur in the research location based on the results of respondents' answers to the questionnaire show that the increasing perception of employees towards work is indicated by employees agreeing that the work carried out requires greater responsibility and the work carried out is always fully supported by the leadership, employees have a good attitude indicated by employees agreeing that when the work results are not in accordance with the target and are subject to sanctions from superiors, employees continue to control their emotions and are always optimistic that they can overcome work problems, employees have job satisfaction indicated by employees agreeing that the salary received is fair because it is in accordance with the workload and work responsibilities and the opportunity for promotion is given by the company according to the achievements achieved by employees, employees have a good personality indicated by employees agreeing that the work carried out requires employees to work diligently and have empathy with others or understand others when experiencing problems.

This will support better employee performance. Based on the results of the study, it can be concluded that psychological factors have a significant effect on employee performance. The results of this study are supported by the theory put forward by Gibson et al. (2012), which states that one of the factors that influences performance is psychological factors. This opinion shows that psychological factors influence employee performance. This means that if the psychological factors possessed by employees are better, then employee performance will increase.

Based on the results of the interview, the majority of ASN said that ASN has good motivation from the internal and external environment. Where this motivation is a component of psychological factors and it is also influenced by incentives for work. ASN who feel appreciated, comfortable, and satisfied with their work environment tend to show better performance. A small number of ASN also reported that high levels of stress due to workload, pressure from superiors, or high expectations can interfere with their performance. Excessive stress often reduces their focus, motivation, and productivity.

CONCLUSION

Based on the results of testing, processing, and data analysis that have been carried out, the following conclusions can be drawn:

1. Individual Factors on the Performance of State Civil Apparatus in the Field of Regional Revenue Management of North Sumatra Province have a significant relationship. Based on t count (2.580) $>$ t table (1.697) shows that the individual variable has an effect on the work stress variable. The level of significance can be seen from the sig value for the individual factor in the coefficients table which is $0.004 < 0.05$ indicating that the individual factor variable has a significant effect on the Performance Variable in the Field of Revenue Management of the Regional Revenue Agency of North Sumatra Province.
2. Psychological Factors on the Performance of State Civil Apparatus in the Field of Regional Revenue Management of North Sumatra Province have a significant relationship. Based on t count (2.320) $>$ t table (1.697) shows that Psychological Factors affect Employee Performance. The level of significance can be seen from the sig value for the Individual Factor Variable in the coefficients table is $0.000 < 0.05$ indicating that the Psychological Factor Variable has a significant effect on the Employee Performance Variable in the Regional Revenue Management Field of the Regional Revenue Agency of North Sumatra Province.
3. Organizational Factors on the Performance of State Civil Apparatus in the Field of Regional Revenue Management of North Sumatra Province have a significant relationship. Based on t count (2.799) $>$ t table (1.697) shows that the Organizational Factor influences Employee Performance. The level of significance

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- can be seen from the sig value for the Organizational Factor Variable in the coefficients table is 0.003 < 0.05 indicating that the Organizational Factor Variable has a significant effect on the stress Variable of the Performance of Midwives of the Revenue Management Agency of North Sumatra Province.
4. Individual, Psychological and Organizational Factors simultaneously influence the Performance of State Civil Apparatus in the Field of Regional Revenue Management of North Sumatra Province. Based on the results of the F Test calculation, the Fcount value was obtained at 25,533 with a significance of 0.000, while the Ftable at a confidence interval of 95% or $\alpha = 0.05$ was 2.723. By comparing the Fcount value with the Ftable, the Fcount (25,533) is greater than the Ftable (2.723). The decision is that H0 is rejected and Ha is accepted, meaning that simultaneously the variables of Individual Factors (X1), Psychological Factors (X2) and Organizational Factors (X3) have a very real (high significant) effect on the performance of employees in the Regional Revenue Management Sector of the Regional Revenue Agency of North Sumatra Province.
 5. The most dominant factor is the Psychological Factor (X2) where the beta value is known to be 0.511 with a significant value of 0.000 indicating a very dominant influence on employee attitudes and motivation in working. The better employee Psychological Factor is indicated by the better employee perception of work, having a good attitude, having job satisfaction and a good personality.

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