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The Effect of Incentives and Competence on the Performance of Market Levy Collectors: The Mediating Role of Job Satisfaction

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Abstract
This study aims to examine the effect of incentives and competence on the performance of market levy collectors, with job satisfaction as a mediating variable, in traditional markets across Central Lombok Regency. A quantitative approach with a causal associative design was employed. Data were collected through questionnaires distributed to all 62 levy collectors and analyzed using Structural Equation Modeling (SEM) to assess both direct and indirect relationships among the variables. The findings indicate that incentives and competence significantly influence job satisfaction and performance. Job satisfaction also has a significant effect on performance and serves as a partial mediator in the relationship between incentives, competence, and performance. These results highlight the strategic role of human resource management practices in improving employee performance within the context of local revenue administration. The study contributes empirical evidence to the public management literature by demonstrating the importance of integrating incentive systems and competency development to enhance performance outcomes in the public sector.

INTRODUCTION

Human resources constitute a strategic factor in determining an organization's success in achieving its established objectives (Mohiuddin et al., 2022). The overall quality of an organization largely depends on the quality of the individuals who perform its functions and responsibilities (Jundy, 2018). In the context of public organizations, effective human resource management not only influences internal performance but also affects the quality of public service delivery and the attainment of institutional targets.

Employee performance fundamentally reflects the level of work outcomes achieved in accordance with predetermined standards and responsibilities. Mangkunegara (2018) defines performance as the quality and quantity of work accomplished by an individual in carrying out assigned duties. Similarly, Rivai (2015) emphasizes that performance is influenced by individual ability, motivation, and the reward system implemented by the organization. Therefore, performance improvement requires an approach that extends beyond technical aspects and incorporates motivational and psychological dimensions.

Within local government institutions, employee performance has direct implications for the optimization of Local Own-Source Revenue (PAD). Based on Law Number 28 of 2009 concerning Regional Taxes and Levies, market service levies represent one of the sources of regional revenue, the management of which depends heavily on effective field-level implementation. Market levy collectors play a central role in ensuring that revenue realization aligns with established targets. Consequently, their performance becomes a crucial factor in supporting regional fiscal stability.

Theoretically, performance is understood as the degree to which individuals achieve work results in fulfilling their assigned duties and responsibilities (Nururly et al., 2022). Mathis and Jackson (2006) explain that incentives constitute variable compensation provided based on the achievement of specific performance outcomes. From the perspective of expectancy theory proposed by Vroom (1964), individuals are more likely to exert greater effort when they believe that such effort will lead to valued rewards. Empirical studies indicate that incentives positively influence employee performance (Alkandi et al., 2023; Kurniawan & Fitriyani, 2021). However, within the public sector, the effectiveness of incentives is often inconsistent, as it is shaped by perceptions of fairness, income certainty, and the nature of the work itself.

Competence also represents a key determinant of performance (Seraj et al., 2022). Spencer and Spencer (2008) define competence as underlying individual characteristics that are causally related to effective job performance. Pancasasti (2023) further asserts that competence encompasses knowledge, skills, and attitudes relevant to job demands. Previous research has demonstrated that competence positively affects performance (Pramularso, 2018; Prayogi et al., 2019). Nevertheless, most of these studies have been conducted within formal sectors or private organizations, leaving the context of public sector field officers—such as market levy collectors—relatively underexplored.

Job satisfaction constitutes a psychological factor frequently associated with performance (Ishak et al., 2024). Robbins and Judge (2017) define job satisfaction as a positive attitude toward one's job. Herzberg (1959) explains that factors such as recognition and achievement contribute significantly to the development of job satisfaction. Empirical findings show that job satisfaction has a significant effect on performance enhancement (Rinny et al., 2020; Widayati et al., 2020). Moreover, job satisfaction has been identified as a mediating variable in the relationship between organizational factors and performance (Bagis et al., 2021; Hidayat et al., 2020; Putra & Surya, 2023).

Although the relationships among incentives, competence, job satisfaction, and performance have been widely examined, several research gaps remain. First, most studies focus primarily on the direct effects of incentives and competence on performance without comprehensively investigating the mediating mechanism of job satisfaction within the local public sector context. Second, research addressing the performance of market levy collectors remains limited, despite their strategic role in supporting regional revenue generation. Third, the percentage-based incentive system applied to levy collectors may create distinct motivational dynamics compared to fixed compensation systems, thus warranting further empirical investigation.

Based on these theoretical considerations and identified research gaps, this study aims to analyze the effects of incentives and competence on the performance of market levy collectors, with job satisfaction serving as a mediating variable, across traditional markets in Central Lombok Regency. This research is expected to enrich the literature on public sector performance models from psychological and managerial perspectives, while also providing policy implications for local governments in designing more effective incentive systems and competency development strategies.

METHODS

This study employed a quantitative approach with a causal associative design to examine the cause-and-effect relationships between incentives and competence on the performance of market levy collectors, with job satisfaction serving as a mediating variable. A quantitative approach was selected because the study aims to empirically test hypotheses through structured measurement and objective statistical analysis (Sugiyono, 2019). Operationally, this research may also be categorized as a case study within a local public sector organizational context, as it was conducted in depth within a specific unit—namely, market levy collectors within a defined administrative region (Arma et al., 2017).

The research was conducted in traditional markets across Central Lombok Regency, West Nusa Tenggara Province. The region has 31 active traditional markets that serve as centers of local economic activity. The study population consisted of all active market levy collectors who do not receive fixed monthly salaries. According to data from the local Department of Trade, the total number of levy collectors was 62 individuals. Given the relatively small population size, this study employed a census method, whereby all members of the population were included as respondents Sugiyono (2018). Accordingly, the total sample size comprised 62 respondents.

Primary data were collected through the distribution of questionnaires as the main data collection instrument, complemented by documentation to obtain administrative information and respondent profiles. The questionnaire was designed using a five-point Likert scale to measure respondents' perceptions of incentives, competence, job satisfaction, and performance. The Likert scale was chosen because it enables systematic and measurable assessment of attitudes, perceptions, and evaluations of social phenomena (Sugiyono, 2018). The data obtained were quantitative in the form of numerical scores, which were subsequently analyzed using inferential statistical techniques (Sekaran, 2006).

The study variables consisted of incentives and competence as independent variables, job satisfaction as a mediating variable, and the performance of levy collectors as the dependent variable. Performance was measured using indicators of work quality, work quantity, task execution, and responsibility. Incentives were measured based on perceptions of adequacy and fairness of rewards, while competence reflected knowledge, skills, and attitudes in performing assigned duties. Job satisfaction was measured through satisfaction with the job itself, supervision, and workplace relationships. All indicators were developed based on the human resource management literature and adapted to the context of local public sector organizations.

Data analysis was conducted using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) approach with the assistance of SmartPLS 4 software. PLS-SEM was chosen because it is suitable for predictive research models involving mediating variables and does not require normally distributed data, while remaining robust with relatively small sample sizes (Ghozali & Latan, 2015; Hair et al., 2014). Model evaluation involved assessment of both the measurement model and the structural model. Construct validity was examined through convergent validity and discriminant validity, with criteria of outer loadings above 0.70 and Average Variance Extracted (AVE) above 0.50. Construct reliability was assessed using composite reliability values exceeding 0.70 (Cheung et al., 2024).

The structural model was evaluated using R-square values to assess the model's predictive capability, along with significance testing of path coefficients through the bootstrapping procedure. Hypotheses were considered significant when the t-statistic exceeded 1.96 at the 5% significance level (Sugiyono, 2018). Mediation analysis was performed by testing the significance of indirect effects to determine whether job satisfaction functioned as a partial or full mediator in the relationship between incentives and competence on performance (Hair et al., 2021).

Through this approach, the study is expected to provide comprehensive empirical evidence regarding the mechanism by which incentives and competence influence the performance of market levy collectors through job satisfaction within the context of local public sector organizations.

RESULTS AND DISCUSSION

The descriptive analysis indicates that the variables of incentives, competence, job satisfaction, and the performance of market levy collectors in traditional markets across Central Lombok Regency fall within positive categories. The incentive variable obtained the highest mean score (4.086), while job satisfaction recorded the lowest mean (3.798), although it still falls within the satisfied category.

Table 1. Descriptive Statistics

Variable	Mean	Category
Incentives	4.086	Appropriate
Competence	3.923	High
Job Satisfaction	3.798	Satisfied
Performance	3.905	High

These findings suggest that respondents perceive the incentive system as generally appropriate, consider themselves to possess adequate competence, and demonstrate relatively high performance levels.

Measurement Model Evaluation (Outer Model)

Convergent validity was assessed using the Average Variance Extracted (AVE). According to Hair et al. (2014), a construct is considered valid when the AVE value exceeds 0.50. All constructs in this study meet this criterion.

Table 2. Convergent Validity Test (AVE)

Variable	AVE	Criterion	Result
Incentives	0.787	> 0.50	Valid
Competence	0.697	> 0.50	Valid
Job Satisfaction	0.796	> 0.50	Valid
Performance	0.806	> 0.50	Valid

Reliability was tested using Cronbach's Alpha and Composite Reliability. All variables demonstrated values above 0.70, indicating satisfactory reliability.

Table 3. Reliability Test

Variable	Cronbach's Alpha	Composite Reliability	Result
Incentives	0.966	0.971	Reliable
Competence	0.945	0.954	Reliable
Job Satisfaction	0.978	0.98	Reliable
Performance	0.971	0.975	Reliable

Structural Model Evaluation (Inner Model)

The coefficient of determination (R^2) was used to assess the explanatory power of the independent variables on the endogenous variables. According to Ghozali and Latan (2015), R^2 values above 0.75 are categorized as strong.

Table 4. R-Square Values

Endogenous Variable	R^2	Category
Job Satisfaction	0.885	Strong
Performance	0.88	Strong

These results indicate that incentives and competence explain 88.5% of the variance in job satisfaction, while incentives, competence, and job satisfaction together explain 88% of the variance in performance.

The Q² values greater than zero indicate that the model possesses predictive relevance.

Table 5. Q-Square Values

Endogenous Variable	Q^2	Interpretation
Job Satisfaction	0.164	Predictive relevance
Performance	0.369	Predictive relevance

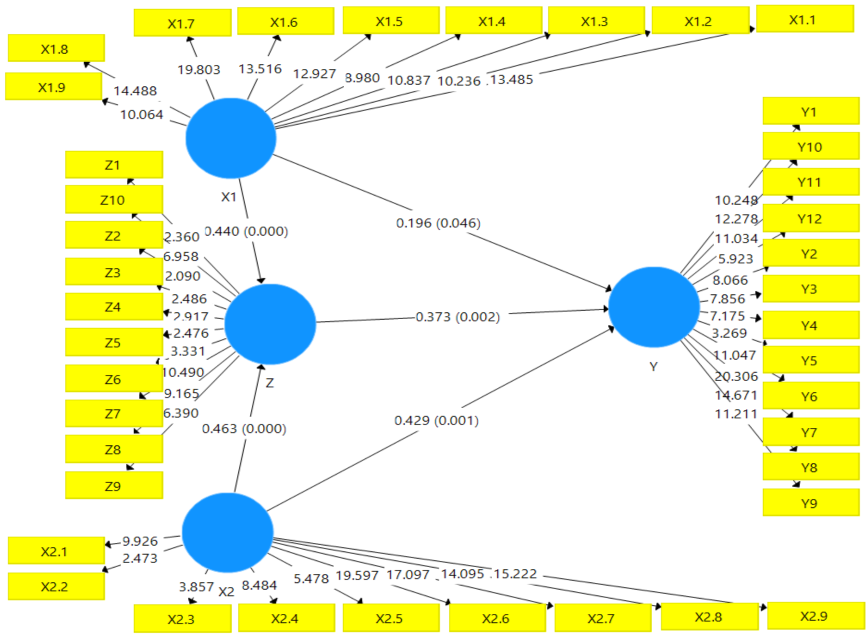

Figure 1. Original Sample and P-Values

Figure 1 presents the PLS Algorithm results, including path coefficients and initial significance values.

Hypothesis Testing

Hypothesis testing was conducted using the bootstrapping technique. A hypothesis was accepted when the t-statistic exceeded 1.96 and the p-value was below 0.05 at the 5% significance level (Hair et al., 2014).

Table 6. Direct Effect

Relationship	Path Coefficient (β)	T-Statistic	P-Value	Result
Incentives → Performance	0.196	2.002	0.046	Accepted
Competence → Performance	0.429	3.257	0.001	Accepted
Incentives → Job Satisfaction	0.44	3.812	0	Accepted
Competence → Job Satisfaction	0.463	4.021	0	Accepted
Job Satisfaction → Performance	0.373	3.098	0.002	Accepted

The indirect effect analysis was conducted to examine the mediating role of job satisfaction. The results indicate that job satisfaction acts as a partial mediator, as both the direct and indirect effects of incentives and competence on performance are statistically significant (Abdullahi et al., 2022).

Table 7. Indirect Effects

Relationship	Path Coefficient (β)	T-Statistic	P-Value	Result
Incentives → Job Satisfaction → Performance	0.164	2.963	0.003	Accepted
Competence → Job Satisfaction → Performance	0.173	2.119	0.035	Accepted

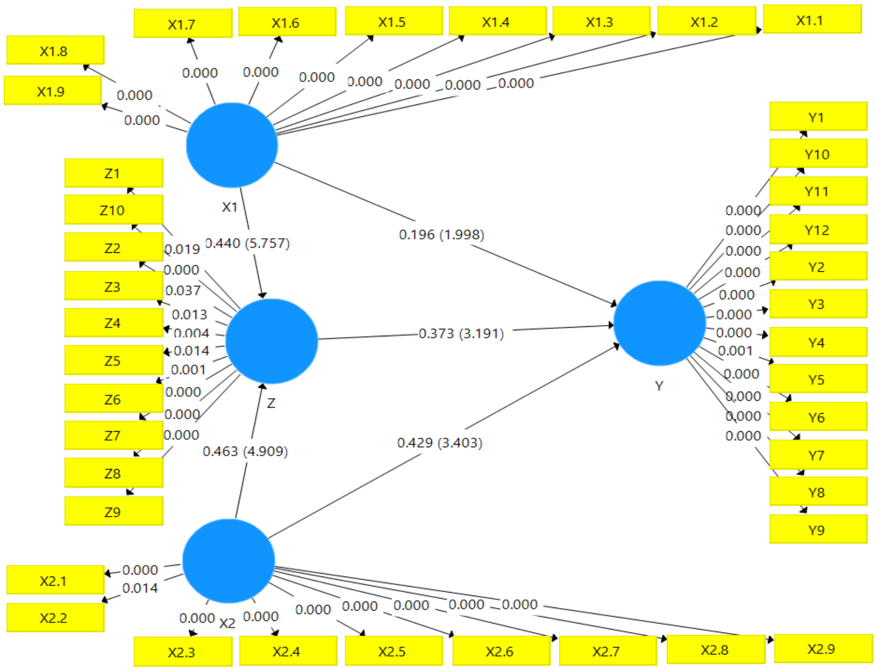

Figure 2. Original Sampel and T- Statistics

This figure presents the final results of hypothesis testing through the t-statistics values and is positioned after the tables of direct and indirect effects.

Discussion

H1: Effect of Incentives on Performance

The findings indicate that incentives have a positive and significant effect on the performance of levy collectors ($\beta = 0.196$; $p = 0.046$). Although the magnitude of the effect is moderate, the result confirms that incentives remain an important driver of performance improvement. Incentives are perceived as recognition for tenure, experience, and contribution.

Perceived fairness in incentive distribution encourages greater discipline, accuracy, and responsibility. This finding aligns with Hasibuan (2016), who argues that incentives function as motivational tools to enhance work achievement. Robbins and Judge (2017) further emphasize that fair reward systems strengthen motivation through a clear linkage between performance and rewards, consistent with Vroom (1964) Expectancy Theory. This finding is also consistent with the studies conducted by Pradana and Ardiyansyah (2022), Shalikhah and Indartono (2018), Kurniawan and Fitriyani (2021) and Maharani et al. (2021), which demonstrate the positive effect of incentives on performance.

H2: Effect of Competence on Performance

Competence demonstrates a stronger positive and significant influence on performance ($\beta = 0.429$; $p = 0.001$), indicating that it is a more dominant predictor compared to incentives. Knowledge, skills, and work attitudes significantly enhance both the quality and quantity of work outcomes. This supports Spencer and Spencer (2008), who conceptualize competence as an underlying characteristic directly related to effective performance. The result reinforces prior studies highlighting competence as a central element in performance management. (Riyanto et al., 2023) emphasize that competence generates consistent behavior aligned with job demands. This view is reinforced by Robbins and Judge (2017) and Wibowo (2016), who position competence as a key factor in performance management. The findings of this study are also consistent with the research conducted by Pramularso (2018) and Prayogi et al. (2019).

H3: Effect of Incentives on Job Satisfaction

Incentives were found to have a positive and significant effect on job satisfaction, with a coefficient of 0.440 and a p-value of 0.000. This indicates that the fairer and more appropriate the incentives provided, the higher the level of job satisfaction experienced. Incentives are perceived as a form of organizational recognition for the contribution and loyalty of levy collectors. Hasibuan (2016) explains that incentives can enhance morale and job satisfaction. Robbins and Judge (2017) emphasize the importance of perceived fairness in reward systems as a determinant of job satisfaction. Vroom (1964) states that valued rewards generate both motivation and satisfaction. Diani et al. (2024) further argue that incentives also possess a psychological dimension that strengthens loyalty. These findings are consistent with the studies of Suryadi and Efendi (2019) and Fengky et al. (2017).

H4: Effect of Competence on Job Satisfaction

Competence has a positive and significant effect on job satisfaction, with a coefficient of 0.463 and a p-value of 0.000. This suggests that individuals who possess strong abilities and a clear understanding of their work tend to experience higher levels of satisfaction. Spencer and Spencer

(2008) explain that competent individuals are more effective and confident in performing their roles, thereby increasing job satisfaction. Riyanto et al. (2023) state that competence generates behavior aligned with organizational demands, which ultimately enhances satisfaction. Robbins and Judge (2017) and Wibowo (2016) further emphasize that the alignment between individual abilities and job demands serves as a key source of job satisfaction (Leroy, 2025).

H5: Effect of Job Satisfaction on Performance

Job satisfaction has a positive and significant effect on performance, with a coefficient of 0.373 and a p-value of 0.002. This means that higher job satisfaction is associated with better performance outcomes. Robbins and Judge (2017) describe job satisfaction as a positive emotional state that contributes to increased commitment and performance. Luthans (2011) asserts that satisfied employees tend to be more productive. Through the Two-Factor Theory, Herzberg (1959) explains that motivator factors such as recognition and responsibility enhance both satisfaction and performance (Gangwar et al., 2022).

H6: Job Satisfaction as a Mediator between Incentives and Performance

The analysis indicates that job satisfaction partially and complementarily mediates the effect of incentives on performance. Both the direct effect (0.196; $p = 0.046$) and the indirect effect through job satisfaction (0.164; $p = 0.003$) are significant. This suggests that incentives improve performance both directly and indirectly through increased job satisfaction. These findings support Vroom (1964) Expectancy Theory and Herzberg (1959) Two-Factor Theory, which position satisfaction as a psychological mechanism linking rewards and performance. Studies by Bagis et al. (2021) and Liu and Liu (2022) also demonstrate that job satisfaction strengthens the influence of incentives on performance.

H7: Job Satisfaction as a Mediator between Competence and Performance

Job satisfaction also partially mediates the effect of competence on performance (indirect coefficient = 0.173; $p = 0.035$). Although competence remains directly significant (0.429; $p = 0.001$), its effect becomes more optimal when it first enhances job satisfaction. Spencer and Spencer (2008) and Wibowo (2016) argue that competence produces superior performance when individuals experience satisfaction in their work. Robbins and Judge (2017) further emphasize that employees who feel competent tend to be more satisfied and productive (Hidayat et al., 2020).

CONCLUSION

This study aimed to analyze the effects of incentives and competence on the performance of market levy collectors, with job satisfaction as a mediating variable. The findings demonstrate that incentives and competence directly exert a positive and significant influence on performance.

This implies that the more appropriate the incentive system and the higher the level of competence, the more optimal the performance of levy collectors in terms of work quality, quantity, timeliness, and responsibility.

In addition, incentives and competence significantly influence job satisfaction. Adequate incentives enhance employees' sense of recognition and well-being, while strong competence fosters confidence and a sense of capability in completing tasks according to established standards. Job satisfaction, in turn, significantly affects performance, reinforcing the strategic role of psychological factors in improving productivity within the public service sector.

Another important finding is that job satisfaction significantly mediates the effects of incentives and competence on performance. This indicates that incentives and competence not only directly influence performance but also operate through a psychological mechanism by enhancing job satisfaction. Thus, the research model confirms that optimizing the performance of levy collectors requires an integrated approach that combines financial aspects, competency development, and the strengthening of psychological factors.

From a managerial perspective, the results highlight the importance of maintaining a fair and transparent incentive system, strengthening continuous training programs to enhance competence, and creating a work environment that supports employee satisfaction. Market management authorities should ensure that compensation policies align with workload and performance achievements, provide technical capacity development opportunities, and foster communication that reinforces the meaningfulness of work for levy collectors.

Theoretically, this study reinforces Vroom (1964) Expectancy Theory, which emphasizes that individuals are motivated to perform when they expect appropriate rewards. The findings also support Spencer and Spencer (2008) view that competence is a primary predictor of effective performance and are consistent with Herzberg (1959) Two-Factor Theory, which positions job satisfaction as a crucial factor in enhancing performance. Furthermore, the results extend the perspective of Robbins and Judge (2017) that performance is the outcome of the interaction between ability, motivation, and job perceptions, particularly within the public sector context.

Nevertheless, this study has limitations, including its restricted geographical scope within a single administrative region and its reliance on a quantitative approach that does not explore qualitative aspects in depth. Future research is therefore recommended to expand the study area, incorporate additional variables such as leadership or organizational culture, and consider mixed-method approaches to obtain a more comprehensive understanding.

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