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The Influence of Transformational Leadership Style and Organizational Citizenship Behavior on the Performance of Employees of the PBB Sub-Division of the Regional Revenue Agency of Palembang City

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Abstract

Employee performance is a crucial determinant of organizational effectiveness, particularly in public sector institutions responsible for managing regional revenue. The Property Tax Sub-Division of the Regional Revenue Agency of Palembang City indicates the need to improve employee performance through effective transformational leadership and organizational citizenship behavior (OCB). This study aims to analyze the effect of transformational leadership style and organizational citizenship behavior on employee performance in the Property Tax Sub-Division of the Regional Revenue Agency of Palembang City. This study employs a quantitative approach. Data were collected through the distribution of questionnaires, using a saturated sampling technique of 60 employees. The data analysis technique used is multiple linear regression analysis. The results of the study indicate that transformational leadership style and organizational citizenship behavior have a positive and significant effect on employee performance in the Property Tax Sub-Division of the Regional Revenue Agency of Palembang City. These findings indicate that strengthening transformational leadership supported by good organizational citizenship behavior can drive improvements in employee performance. This study is expected to serve as input for the PBB Sub-Division of the Regional Revenue Agency of Palembang City in efforts to improve employee performance through strengthened leadership and a positive work culture.

Keywords: Employee Performance, Transformational Leadership, Organizational Citizenship Behavior

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INTRODUCTION

Human resources (HR) are strategic assets that determine an organization's success in achieving its stated goals. In the public sector, the quality of HR is a key factor in achieving effective, efficient, transparent, and accountable governance. The success of government organizations is determined not only by the availability of technology and sound administrative systems, but also by the ability of the apparatus to carry out its duties professionally, possess adequate competencies, and adapt to changes in the organizational environment. Therefore, improving the quality of apparatus performance is a key focus of bureaucratic reform to produce quality public services.(Zahari et al., 2022).

As government officials, State Civil Apparatus (ASN) are responsible for providing services to the public while supporting the achievement of national and regional development targets. One agency that plays a strategic role in supporting regional development is the Regional Revenue Agency (Bapenda), which is tasked with managing and optimizing regional tax revenue as the primary source of Regional Original Income (PAD). Optimizing regional tax revenue depends heavily on the quality of employee performance, particularly in carrying out data collection, assessment, service delivery, and supervision of taxable objects. High-performing employees will be able to increase the effectiveness of tax collection, thereby optimally achieving regional revenue targets.(Rahmatullah et al., 2025);(Sarumaha, 2022).

The phenomenon that occurred at the Palembang City Regional Revenue Agency shows that the realization of Land and Building Tax (PBB) revenue during the 2022–2025 period has not been able to reach the target set by the local government. In fact, in 2025, PBB revenue realization only reached 78.80% of the target, which is the lowest achievement in the last five years. Based on the Palembang City Bapenda Government Agency Performance Report (LKjIP), this condition is influenced by various external and internal factors, such as changes in regional tax regulations, the elimination of the PBB stimulus policy, and the large amount of Taxable Object Sales Value (NJOP) data that has not been updated, which affects the accuracy of tax determination. In addition, the suboptimal process of tax object data collection and NJOP assessment indicates that employee performance in the Land and Building Tax Sub-Sector still needs to be improved to support the achievement of regional revenue targets sustainably.

The results of a pre-survey conducted among employees of the PBB Sub-Division also indicated problems in transformational leadership and organizational citizenship behavior (OCB). Most respondents assessed that leaders were unable to encourage employees to think creatively and innovatively, and consider alternative solutions in completing their work. Furthermore, low levels of altruism, a tendency among employees

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to prioritize personal interests over helping coworkers, were also found. This situation indicates that organizational behavior remains a challenge in improving the quality of employee performance within the Palembang City Regional Revenue Agency.

This condition is important to study because the success of regional tax management is influenced not only by administrative and regulatory systems, but also by organizational behavioral factors inherent in employees. Transformational leadership is believed to be able to build employee motivation, commitment, innovation, and work enthusiasm through inspiration, intellectual stimulation, individual attention, and idealistic influence provided by leaders. On the other hand, organizational citizenship behavior is voluntary employee behavior that goes beyond formal job demands, thereby increasing organizational effectiveness through cooperation, concern, loyalty, and active participation in completing organizational tasks.(Azizah, 2025). Thus, strengthening transformational leadership and OCB is seen as a crucial strategy for improving employee performance, thereby supporting the optimization of Land and Building Tax revenue and strengthening the fiscal capacity of local governments.

Various previous studies show that transformational leadership has a positive influence on employee performance.(Surawijaya et al., 2023);(Melinda & Imanuddin, 2024);(Supriyatno et al., 2025). Similarly, research on organizational citizenship behavior concludes that employee voluntary behavior can increase organizational productivity and performance.(Mustakim et al., 2023);(Rianti et al., 2024);(Rhianazala et al., 2025)However, several other studies obtained different results.(Hasana & Helmi, 2023)found that transformational leadership did not have a significant effect on employee performance, whereas(Wati & Subhan, 2024)states that this influence requires supporting variables such as training and organizational adaptation. The research(Frederica et al., 2025)And(Faiza, 2022)also showed that organizational citizenship behavior did not significantly influence employee performance. The differences in research results indicate an empirical inconsistency (research gap) that requires further investigation.

In addition to the inconsistency of research results, most previous studies were conducted in the private sector, hospitals, educational institutions, and service organizations, while research examining the relationship between transformational leadership, organizational citizenship behavior, and employee performance in regional tax management agencies is still relatively limited. In fact, regional tax agencies have different characteristics because they are faced with the demands of achieving regional revenue targets, public accountability, changes in tax regulations, and the digitalization of tax services. Therefore, research on the influence of transformational leadership and organizational citizenship behavior on employee performance in the Land and Building Tax Sub-Division of the Palembang City Regional Revenue Agency is important to

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conduct in order to enrich the study of public sector human resource management and provide practical recommendations for improving organizational performance.

METHODOLOGY

This study uses a quantitative approach with a descriptive research type that aims to analyze the influence of transformational leadership style and organizational citizenship behavior on employee performance in the Land and Building Tax (PBB) Sub-Division of the Palembang City Regional Revenue Agency. The study was conducted at the Palembang City Regional Revenue Agency with a population of all PBB Sub-Division employees totaling 60 people. The sampling technique used saturated sampling (census), so that all members of the population were used as research samples. The data used consisted of primary data obtained through distributing questionnaires to respondents and supported by secondary data derived from agency documents, performance reports, and various literature relevant to the research.

Data collection was conducted using a questionnaire with a five-level Likert scale to measure each indicator of the research variables. The data obtained were then analyzed using the Statistical Package for the Social Sciences (SPSS) application. The analysis included classical assumption tests, including normality tests, multicollinearity tests, and heteroscedasticity tests. Furthermore, multiple linear regression analysis, correlation coefficient and determination coefficient analyses, and hypothesis testing were conducted using the F-test to determine model feasibility and the t-test to examine the partial effect of each independent variable on employee performance.

Results and discussion

Classical Assumption Test

1. **Normality Test**

Table 1. Normality Test Results

One-Sample Kolgomorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parametersa.b	*Mean*	.0000000
	Standard Deviation	2.58044599
Most Extreme Differences	*Absolute*	.074
	Positive	.065
	Negative	-.074
Test Statistics		
Asymp. Sig. (2-tailed)		.200c.d

Source: Processed primary data, 2026

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Based on Table 1, the Asymp. Sig. value is 0.200, which is greater than the 0.05 significance level. Therefore, it can be concluded that the data in this study are normally distributed. This result indicates that the normality assumption has been met, allowing the multiple linear regression analysis to proceed to the next testing stage.

2. **Multicollinearity Test**

Table 2. Multicollinearity Test Results

Coefficients			
No	Variables	*Tolerance*	VIF
1.	Transformational leadership style	0.620	1,614
2.	*Organizational Citizenship Behavior*	0.620	1,614

Source: Processed primary data, 2026

Based on Table 2, it can be seen that the two independent variables in this study, namely transformational leadership style (X_1) and organizational citizenship behavior (X_2) each has a Tolerance value of 0.620 which is greater than 0.10 and a VIF value of 1.614 which is less than 10.00. This indicates that there are no symptoms of multicollinearity between the independent variables, so the regression model in this study is declared good and can be used for further analysis.

3. **Heteroscedasticity Test**

Table 3. Heteroscedasticity Test Results

Coefficients						
Model		*Unstandardized B*	*Coefficients Std. Error*	*Standardized Coefficients beta*	*t*	*Sig.*
1	*(Constant)*	1,494	2,001		0.747	0.458
	X1	-0.052	0.049	-0.174	-1.056	0.295
	X2	0.056	0.036	0.255	1,544	0.128
a. Dependent Variable: ABSRES						

Source: Processed primary data, 2026

Based on Table 3, it can be seen that the two independent variables in this study show a significance value greater than 0.05, namely the transformational leadership style variable (X_1) of 0.295 and the organizational citizenship behavior variable (X_2) of 0.128. This indicates that there are no symptoms of heteroscedasticity in the regression model, so the regression model in this study can be used for further analysis.

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Multiple Linear Regression Analysis

Table 4. Results of Multiple Linear Regression Test

Coefficients			
No	Variables	Constant	Regression Coefficient
1.	Transformational leadership style	7,405	0.438
2.	*Organizational Citizenship Behavior*		0.180

Source: Processed primary data, 2026

Based on Table 4, it can be seen that the constant value obtained is 7.405. The regression coefficient of the transformational leadership style variable (X_1) was obtained at 0.438 and the regression coefficient of the organizational citizenship behavior variable (X_2) was obtained at 0.180. This indicates that between the two independent variables, the transformational leadership style variable (X_1) has a greater contribution in influencing Employee Performance (Y) in the PBB Sub-Sector of the Palembang City Regional Revenue Agency.

$$\mathbf{Y = 7,405 + 0,438\ X_1 + \ 0,180\ X_2 + e}$$

Based on the multiple linear regression equation above, it can be explained as follows:

1. The constant value of 7.405 means that if the transformational leadership style (X1) and organizational citizenship behavior (X2) variables have a value of zero, then employee performance (Y) will have a value of 7.405.
2. The regression coefficient of the transformational leadership style variable (X1) is 0.438, meaning that for every one unit increase in the transformational leadership style variable, employee performance (Y) will increase by 0.438, assuming other variables remain constant. A positive regression coefficient indicates a positive influence of the transformational leadership style on employee performance, so that the higher the application of the transformational leadership style in the agency, the higher the resulting employee performance.
3. The regression coefficient of the organizational citizenship behavior variable (X2) is 0.180, meaning that for every one unit increase in the organizational citizenship behavior variable, employee performance (Y) will increase by 0.180, assuming other variables remain constant. A positive regression coefficient indicates a positive influence of organizational citizenship behavior on employee performance, so that the higher the organizational citizenship behavior demonstrated by employees, the higher the resulting employee performance will be.

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Correlation Test and Determination Test

Table 5. Results of Correlation Test and Determination Test

Model Summary			
Model	r	R Square	Adjusted R Square
1	0.797	0.635	0.622

Source: Processed primary data, 2026

Based on Table 5, it can be seen that the correlation test value (r) is 0.797 which indicates that there is a strong relationship between the transformational leadership style (X1) and organizational citizenship behavior (X1) variables on employee performance (Y) which is in the range of 0.60 - 0.799. The Adjusted R Square value is 0.622 which means that the transformational leadership style (X1) and organizational citizenship behavior (X2) variables are able to explain variations in employee performance (Y) by 62.2%, while the remaining 37.8% is influenced by other factors outside this study, such as work motivation, work discipline, work environment, and organizational commitment to performance.(Pittaloka & FoEh, 2024).

Hypothesis Testing

1. Model feasibility test (F test)

Table 6. F Test Results

ANOVA				
No	Variables	*F count*	*Ftable*	Sig. Value
1.	Transformational leadership style	49,486	3,159	0,000
2.	*Organizational Citizenship Behavior*			

Source: Processed primary data, 2026

Based on Table 6, it can be seen that the Fcount value is 49.486 with a significance value of 0.000. The Ftable value is obtained using the formula Ftable = df1 as the numerator with the formula k = 2 then, df2 as the denominator with the formula (n - k -1) = (60 - 2 - 1) = 57, so that at the significance level α = 0.05 the Ftable value is 3.159. Because the Fcount value of 49.486> Ftable 3.159 and the significance value of 0.000 <0.05, it can be concluded that the regression model in this study is declared suitable for use in the model feasibility test.

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2. Partial Test (t-Test)

Table 7 t-Test Results

Coefficients				
No	Variables	t_{count}	t_{table}	Sig. Value
1.	Transformational leadership style	5,547	2,002	0.00
2.	*Organizational Citizenship Behavior*	3,079	2,002	0.03

Source: Processed primary data, 2026

Based on Table 7 t-test results, the t-table value is obtained using the t-table formula df = n - k -1 = 60 - 2 - 1 = 57 with sig. α / 2 = 0.05 / 2 = 0.025, so that the t-table value is 2.002. The partial hypothesis testing results can be described as follows:

H1: Transformational Leadership Style has a positive and significant effect on the performance of employees of the PBB Sub-Sector of the Palembang City Regional Revenue Agency.

Based on the test results, the transformational leadership style variable (X1) obtained a t-value of 5.547 with a significance value of 0.000. Because the t-value of 5.547 > t-table 2.002 and the significance value of 0.000 < 0.05, the First Hypothesis (H1) is accepted. Thus, it can be concluded that the transformational leadership style has a positive and significant effect on the performance of employees of the PBB Sub-Division of the Palembang City Regional Revenue Agency.

H2: Organizational Citizenship Behavior has a positive and significant effect on the performance of employees of the PBB Sub-Sector of the Palembang City Regional Revenue Agency.

Based on the test results, the organizational citizenship behavior variable (X2) obtained a t-value of 3.079 with a significance value of 0.030. Because the t-value of 3.079 > t-table 2.002 and the significance value of 0.030 < 0.05, the Second Hypothesis (H2) is accepted. Thus, it can be concluded that organizational citizenship behavior has a positive and significant effect on the performance of employees of the PBB Sub-Division of the Palembang City Regional Revenue Agency.

DISCUSSION

The Influence of Transformational Leadership Style on Employee Performance

Based on the results of the regression analysis, it was found that transformational leadership style has a positive and significant effect on the performance of employees in the PBB Sub-Division of the Palembang City Regional Revenue Agency. This finding indicates that the better the transformational leadership style implemented by leaders, the greater the employee's performance in carrying out their duties and responsibilities.

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The results of this study are in line with the Goal Setting Theory put forward byLocke & Latham (2013), which explains that transformational leadership plays a role in establishing and clarifying agency goals. Furthermore, according to Wulandari (2021), goal-setting theory is based on the principle that setting specific and challenging goals will encourage individuals to achieve more optimal levels of performance, because without measurable and targeted targets, efforts tend to be less than optimal. Therefore, transformational leadership plays a crucial role in clearly establishing agency goals as the primary foundation for achieving optimal employee performance.

The findings in this study are in line withLawi et al., (2025)AndSupriyatno et al., (2025), states that transformational leadership style has a positive and significant impact on employee performance. This is because transformational leaders are able to help inspire, motivate, and direct employees towards shared success by focusing on innovation and employee engagement, enabling the agency to achieve long-term goals effectively. Furthermore, according toEka Putri et al., (2025), that leaders who apply a transformational approach are able to create a more supportive work environment by providing inspiration, intellectual stimulation, and individual attention, so that employees feel more appreciated and motivated to carry out their duties and responsibilities optimally.

Leaders who employ a transformational leadership style are able to create a conducive work climate by providing clear direction and adequate support to each employee. This is reinforced byGod's mercy (2025)Good and effective leadership is a key factor in maximizing the achievement of an agency's goals. Furthermore, leaders who implement a transformational leadership style have a high level of commitment and ethical consequences, thus becoming role models for employees.Melinda & Imanuddin, 2024).

The application of a transformational leadership style in the PBB Sub-Sector of the Palembang City Regional Revenue Agency is reflected in the leadership's ability to inspire and motivate employees through four main components: idealized influence, inspirational motivation, intellectual stimulation, and individual consideration. Leaders not only act as instruction givers, but are also able to provide a clear vision, encourage employees to think creatively and innovatively, and provide individual attention to each employee. This makes employees more motivated and encouraged to provide their best contribution in supporting the achievement of regional revenue targets, which ultimately has a positive impact on improving employee performance.(Mahandra et al., 2022).

Thus, the successful implementation of a transformational leadership style depends heavily on the agency's readiness and existing work culture. Therefore, the PBB Sub-Division of the Palembang City Regional Revenue Agency needs to continuously strengthen the implementation of transformational leadership by reinforcing the agency's

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vision and mission to all employees, improving the quality of direction, and providing consistent feedback, so that employee performance in supporting the optimization of regional revenue can continue to improve sustainably.

The Influence of Organizational Citizenship Behavior on Employee Performance

Based on the results of the regression analysis, it was found that organizational citizenship behavior has a positive and significant effect on the performance of employees in the PBB Sub-Division of the Palembang City Regional Revenue Agency. This indicates that the higher the organizational citizenship behavior displayed by employees, the higher their performance in carrying out their duties and responsibilities.

The results of this study are in line with*Goal Setting Theory*as stated byLocke & Latham (2013), which explains that organizational citizenship behavior plays a role as a form of commitment and extra effort on the part of employees in supporting the achievement of agency goals. This is supported byWulandari (2021)Goal setting theory asserts that individuals with clear goals tend to exert greater effort in their work, resulting in significantly better performance than those who work without clear direction and targets. Employees who voluntarily demonstrate behavior outside of their job responsibilities have a positive impact on achieving the agency's goals.(Saluy et al., 2023).

These findings are in line with research conducted byHidayat & Tannady (2023)AndWonda (2024), which found that organizational citizenship behavior has a positive and significant effect on employee performance. This is because organizational citizenship behavior can create a collaborative work climate, reduce conflict, and encourage employees to contribute beyond the demands of their jobs.

Furthermore, employees with bad behavior*organizational citizenship behavior*high do not expect financial compensation or other material rewards, but are driven by social awareness to contribute beyond the tasks and expectations set by superiors (Mustakim et al., 2023). Employees with high levels of organizational citizenship behavior not only complete their formal tasks, but also voluntarily display behaviors outside their job descriptions that contribute directly to the effectiveness of the agency.(Rhianazala et al., 2025).

The implementation of organizational citizenship behavior in the PBB Sub-Sector of the Palembang City Regional Revenue Agency is reflected in five main dimensions: helpful behavior, awareness, sportsmanship, politeness, and active participation in agency activities. These dimensions collectively create a conducive work environment, encouraging employees to go beyond their formal duties to optimally support the achievement of regional revenue targets.(Alhasani et al., 2021). Thus, the successful implementation of organizational citizenship behavior depends heavily on employee

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commitment and the support of a positive work environment. Therefore, the PBB Sub-Division of the Palembang City Regional Revenue Agency needs to implement strategies to strengthen organizational citizenship behavior, such as providing appreciation for employee voluntary behavior and direct recognition from management, so that the contribution of organizational citizenship behavior to improving employee performance can be optimally realized.

CONCLUSION

Based on the research results, it can be concluded that transformational leadership style and organizational citizenship behavior have a positive and significant effect on the performance of employees of the Land and Building Tax Sub-Division of the Palembang City Regional Revenue Agency, both partially and simultaneously. Transformational leadership style is able to increase employee motivation, commitment, and work enthusiasm through providing inspiration, direction, and attention that encourages the achievement of more optimal performance. On the other hand, organizational citizenship behavior demonstrated through voluntary behavior, cooperation, concern for coworkers, and active participation in supporting the organization also makes a real contribution to improving employee performance. Together, these two variables have a strong relationship in explaining variations in employee performance, so that strengthening transformational leadership and establishing a culture of organizational citizenship behavior are important strategies to improve the effectiveness of task implementation, service quality, and support the optimization of Land and Building Tax revenue at the Palembang City Regional Revenue Agency.

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