

# Analysis of the Influence of Competence, Loyalty, Motivation, and Work-Life Balance on Employee Performance at the Regional Revenue Agency of North Sumatra Province

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Human resources play a crucial role in determining the success of government organizations, where employee performance is a key factor in achieving goals and improving public service quality, including at the Regional Revenue Agency of North Sumatra Province. However, observations show that the performance of some employees is still not optimal, both in terms of quantity, quality, and timeliness. This condition is influenced by several factors such as competence, loyalty, motivation, and work-life balance. Limitations in technical skills, digital proficiency, low levels of loyalty and motivation, and a lack of balance between work and personal life have been found, which ultimately affect employee work productivity. This research aims to complement previous studies by simultaneously examining the impact of these four variables on employee performance through a more comprehensive approach, relevant to the demands of digitalization in government agencies. The population in this study includes all employees of the Regional Revenue Agency of North Sumatra Province, totaling 139 individuals. Since the population is relatively small, the sampling technique used is a saturated sample, where all members of the population are treated as respondents. The research findings show that competence, loyalty, motivation, and work-life balance each have a positive and significant impact on employee performance. Among these four variables, competence is the most dominant factor in improving performance. Employees with sufficient knowledge, skills, and abilities tend to work more effectively and efficiently. High loyalty also encourages a sense of commitment and responsibility toward the organization, while strong work motivation increases enthusiasm in achieving established targets. Additionally, the balance between work and personal life plays an important role in helping employees work more focused and productively. Simultaneously, these four variables have proven to significantly contribute to improving employee performance.

**Keywords:** Competence, Loyalty, Motivation, Work-Life Balance, Employee Performance

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## 1. Introduction

Human resources are the most vital element in an organization, including within the governmental environment (Herfianti et al., 2025). Civil servants hold a highly strategic position in carrying out governmental functions and delivering optimal public services to society (Harinto, 2024). As policy implementers, public employees play a significant role in determining the success of national development through the quality of their performance, professionalism, and integrity (Fadli, 2024). Therefore, improving the capacity and quality of human resources is an aspect that cannot be overlooked in order to create governance that is effective, efficient, and oriented toward public interests (Honkley et al., 2025).

Employee performance is a key indicator in assessing the success of a government institution (Susanto, 2025). The level of performance reflects employees' ability to complete their duties and responsibilities in accordance with established standards and targets (Sri Andini et al., 2025). When employee performance is at an optimal level, organizational goals can be achieved more effectively, while also increasing public trust in the quality of services provided (Lubis et al., 2023). Therefore, efforts to measure and improve employee performance are essential steps in strengthening the bureaucratic system and enhancing government accountability (Astika et al., 2022).

In Indonesia, there are various government institutions that play roles in supporting national development across different sectors. One important regional institution is the Regional Revenue Agency of North Sumatra Province (Bapenda Sumut), which is responsible for managing and optimizing regional own-source revenue. The role of Bapenda Sumut is highly significant in supporting regional development through increasing tax and levy revenues, which are then used to finance various development programs. Thus, the success of this institution is largely determined by the performance and professionalism of its employees in carrying out their duties (Hasrul Azwar Hasibuan et al., 2022).

As an institution with a primary function in managing regional revenue, the Regional Revenue Agency plays a role in formulating policies, implementing revenue collection, and optimizing income from various sources (Bhastary et al., 2024). Effective performance of this institution is expected to increase regional own-source revenue, which ultimately contributes to economic growth and community welfare within its region (Sofiyan et al., 2026).

Although there are employees who demonstrate good performance through high dedication and responsibility, there are still employees whose performance is not yet optimal. This can be seen from a lack of discipline, low work initiative, and an inability to achieve predetermined targets. These conditions indicate differences in performance levels among employees, thus requiring comprehensive efforts to improve competence and work motivation.

Based on observations at the Regional Revenue Agency of North Sumatra Province, it was found that some employees have not achieved maximum performance, both in terms of quantity, quality, and timeliness in completing tasks. Several employees have not been able to meet the specified targets, work results have not met expected standards, and delays in task completion still frequently occur. This condition indicates inefficiencies in work implementation that may hinder the achievement of organizational goals.

More specifically, these conditions are influenced by several internal factors, including competence, loyalty, motivation, and work-life balance. In terms of competence, there are still employees who have limitations in mastering knowledge and technical skills, including the use of digital technology. From the perspective of loyalty, there are inconsistencies in attendance, low participation in organizational activities, and a lack of responsibility toward work. Meanwhile, suboptimal work motivation is reflected in low achievement drive, minimal initiative, and insufficient appreciation for performance. In addition, the imbalance between work demands and personal life creates pressure that negatively affects concentration and work productivity (Chaniago, 2023)

Based on these conditions, there is a research gap that needs further examination. Although several studies have discussed employee performance, most of them are still partial and have not simultaneously examined the influence of competence, loyalty, motivation, and work-life balance on employee performance, particularly within the Regional Revenue Agency of North Sumatra Province. Furthermore, previous studies generally have not comprehensively considered the interrelationships among variables nor adapted to the development of digitalization within government institutions.

This study offers novelty by integrating these four main variables into a comprehensive research model to explain employee performance. In addition, performance measurement in this study focuses on three main aspects, namely the quantity of work results, quality of work, and timeliness of task completion, thus providing a more specific and operational perspective. This study also incorporates digital competence as part of technical competence, which is relevant to the development of e-government. Therefore, it is expected to provide practical contributions in improving the performance of public sector employees, particularly in the Regional Revenue Agency of North Sumatra Province.

## 2. Method

This study uses an associative approach to analyze the relationship between competence, loyalty, motivation, and work-life balance on employee performance at the Regional Revenue Agency of North Sumatra Province. A quantitative approach was chosen because it is capable of describing phenomena based on numerical data and statistical analysis. Data in this study were collected through a survey questionnaire. The data collection method employed purposive sampling, involving 139 employees of the Regional Revenue Agency of North Sumatra Province as respondents. The collected data were analyzed using SPSS software to examine the influence of independent variables on the dependent variable. The statistical tests used in this study include validity and reliability tests to ensure the accuracy of the research instruments, as well as multiple linear regression analysis to examine the relationships among variables. In addition, classical assumption tests, such as normality, multicollinearity, and heteroscedasticity tests, were conducted to ensure the feasibility of the regression model used.

## 3. Results and Discussion

### Descriptive Statistics

**Table 1.** Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Competence	139	16	35	26.09	4.426
Loyalty	139	15	36	27.45	4.017
Motivation	139	12	37	27.84	4.511
Work Life Balance	139	16	36	27.16	4.376
Employee Performance	139	17	38	28.06	4.354
Valid N (listwise)	139				

Based on the table above, the Competence variable has a minimum value of 16 and a maximum value of 35, with a mean of 26.09 and a standard deviation of 4.426. The Loyalty variable shows a minimum value of 15 and a maximum value of 36, with a mean of 27.45 and a standard deviation of 4.017. For the Motivation variable, the minimum value obtained is 12 and the maximum is 37, with a mean of 27.84 and a standard deviation of 4.511. The Work-Life Balance variable has a minimum value of 16 and a maximum value of 36, with a mean of 27.16 and a standard deviation of 4.376. Finally, the Employee Performance variable has a minimum value of 17 and a maximum value of 38, with a mean of 28.06 and a standard deviation of 4.354.

### Validity Test

**Table 2.** Validity Test

Variable	Statement	r-valuer-table	Description
Competence (X1)	X1.1	0,879	Valid
	X1.2	0,880	Valid

Variable	Statement	r-value	r-table	Description
	X1.3	0,670	0,361	Valid
	X1.4	0,884	0,361	Valid
	X1.5	0,667	0,361	Valid
	X1.6	0,567	0,361	Valid
Loyalty (X2)	X2.1	0,770	0,361	Valid
	X2.2	0,820	0,361	Valid
	X2.3	0,650	0,361	Valid
	X2.4	0,854	0,361	Valid
	X2.5	0,789	0,361	Valid
	X2.6	0,889	0,361	Valid
Motivation (X3)	X3.1	0,667	0,361	Valid
	X3.2	0,669	0,361	Valid
	X3.3	0,664	0,361	Valid
	X3.4	0,987	0,361	Valid
	X3.5	0,883	0,361	Valid
	X3.6	0,882	0,361	Valid
Work Life Balance (X4)	X4.1	0,877	0,361	Valid
	X4.2	0,678	0,361	Valid
	X4.3	0,762	0,361	Valid
	X4.4	0,782	0,361	Valid
	X4.5	0665	0,361	Valid
Employee Performance (Y)	Y1	0,734	0,361	Valid
	Y2	0,870	0,361	Valid
	Y3	0,872	0,361	Valid
	Y4	0,776	0,361	Valid
	Y5	0,678	0,361	Valid

Based on the table above, it can be seen that all statement items for each variable in the research questionnaire are valid. This is because the calculated correlation coefficient (r-count) is greater than the r-table value of 0.361 (the critical value from the significance table for a two-tailed test with degrees of freedom (df) = n-2 at a 5% significance level). Therefore, it can be concluded that all questionnaire items for the variables of Competence, Loyalty, Motivation, Work-Life Balance, and Employee Performance are valid.

### Reliability Test

**Table 3.** Reliability Test

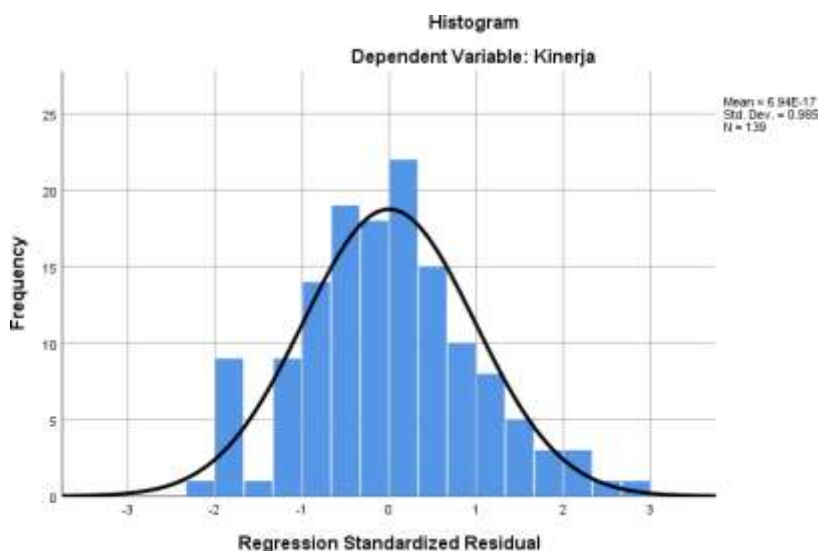
Variable	Cronbach's Alpha	N of Items	Description
Competence	0,889	6	Reliable
Loyalty	0,876	6	Reliable
Motivation	0,910	6	Reliable
Work Life Balance	0,912	5	Reliable
Employee Performance	0,888	5	Reliable

A Cronbach's Alpha value greater than 0.60 indicates that the variables in this study have good internal consistency. Based on the table above, the results of the reliability test show that all research variables, both dependent and independent namely Competence, Loyalty, Motivation, Work-Life Balance, and

Employee Performance have Cronbach’s Alpha values exceeding 0.60. This confirms that the questionnaire used in this study is reliable and can be trusted to measure the intended constructs, ensuring stable and consistent measurement reliable.

**Classical Assumption Test Results**

**Normality Test Results**



**Figure 1.** Results of Data Normality Test

Thus, the bell-shaped curve that does not skew to the left or right indicates that the data are normally distributed. Therefore, it can be concluded that the data meet the assumption of normality. In addition, the distribution of data points that are symmetrically spread around the mean further strengthens the indication of normality. This condition suggests that there are no significant outliers or extreme deviations that could distort the distribution pattern. Moreover, the fulfillment of the normality assumption is important because it ensures that the statistical analyses used in this study, particularly parametric tests such as multiple linear regression, can produce unbiased and reliable estimates. Hence, the data are appropriate for further statistical testing and hypothesis analysis.

**Multicollinearity Test**

**Table 4.** Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Competence	.699	1.431
Loyalty	.727	1.375
Motivation	.959	1.043
Work Life Balance	.633	1.579

Thus, it can be concluded that each variable has a tolerance value greater than 0.10 and a VIF value less than 10, indicating that there is no multicollinearity problem in the model. This result shows that there is no strong correlation among the independent variables, so each variable can independently explain its effect on the dependent variable. In addition, the absence of multicollinearity ensures that the regression coefficients are stable and can be interpreted reliably. Therefore, the regression model used in this study meets the classical assumption of multicollinearity and is appropriate for further analysis.

### Heteroscedasticity Test

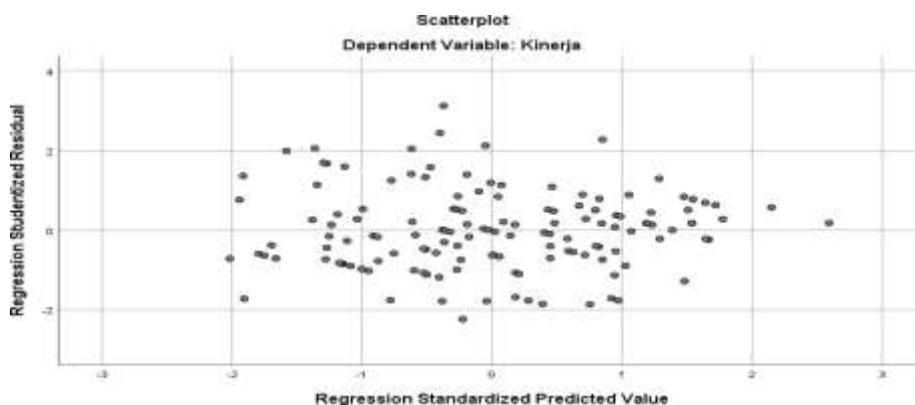


Figure 2. Scatterplot of Heteroscedasticity Test

This, the data points are randomly scattered and do not form a clear or specific pattern, indicating that there is no heteroscedasticity in the regression model. This condition shows that the variance of the residuals is constant across all levels of the independent variables (homoscedasticity). The absence of heteroscedasticity suggests that the model provides reliable and unbiased estimates. Therefore, the regression model meets the classical assumption of homoscedasticity and is appropriate for further statistical analysis and hypothesis testing.

### Multiple Linear Regression Test

Table 5. Multiple Linear Regression Test

		Unstandardized Coefficients		Standardized Coefficients
Model		B	Std. Error	Beta
1	(Constant)	1.095	2.848	
	Competence	.315	.077	.320
	Loyalty	.177	.083	.163
	Motivation	.253	.065	.262
	Work Life Balance	.253	.082	.254

The constant value of 1.095 indicates that if all independent variables, namely Competence (X1), Loyalty (X2), Motivation (X3), and Work-Life Balance (X4), are at zero, then Employee Performance (Y) is estimated to have a value of 1.095.

The Competence variable has a regression coefficient of 0.315. This indicates that Competence has a positive and significant effect on Employee Performance. Thus, every increase in Competence will increase Employee Performance by 0.315 units. These results suggest that employees with adequate levels of knowledge, skills, and experience are able to perform their tasks more effectively and professionally, resulting in more optimal performance.

The Loyalty variable has a regression coefficient of 0.177, meaning that Loyalty has a positive and significant effect on Employee Performance. Every increase in Loyalty will increase Employee Performance by 0.177 units. This finding indicates that employees who have high loyalty toward the organization tend to demonstrate greater commitment, responsibility, and dedication in completing their work.

The Motivation variable has a regression coefficient of 0.253. These results show that Motivation has a positive and significant effect on Employee Performance. Therefore, an increase in Motivation will lead to an increase in Employee Performance by 0.253 units. This indicates that employees with high work

motivation are more likely to work harder, be more thorough, and be result-oriented, thereby positively affecting their performance.

The Work-Life Balance variable has a regression coefficient of 0.253, indicating that Work-Life Balance has a positive and significant effect on Employee Performance. Each increase in Work-Life Balance will improve Employee Performance by 0.253 units. This finding suggests that a good balance between work and personal life can reduce stress and fatigue, thereby enhancing focus, productivity, and the quality of employee performance.

**Coefficient of Determination Test**

**Table 6.** Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.651	0.424	0.407	3.353

Thus, the Adjusted R Square value obtained is 0.407. This indicates that the independent variables explain 40.7% of the variation in Employee Performance (Y). Meanwhile, the remaining 59.3% is influenced by other independent variables not included in this study, such as leadership style, work conflict, work discipline, job training, work spirit, and other relevant factors.

These results suggest that although the variables of Competence, Loyalty, Motivation, and Work-Life Balance have a meaningful contribution to Employee Performance, there are still other factors outside the model that also play a significant role. Therefore, future research is recommended to include additional variables in order to obtain a more comprehensive understanding of the factors influencing employee performance.

**F Test**

**Table 7.** F Test

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1109.602	4	277.401	24.669	.000 <sup>b</sup>
Residual	1506.815	134	11.245		
Total	2616.417	138			

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**t-test**

**Table 8.** t-test

Model	t	Sig.
1 (Constant)	.385	.701
Competence	4.083	.000
Loyalty	2.123	.036
Motivation	3.908	.000
Work Life Balance	3.085	.002

Based on the table above, it can be seen that:

1. Competence has a t-value of 4.083, which is greater than the t-table value of 1.977, and a significance value of  $0.000 < 0.05$ . This indicates that Competence has a positive and significant partial effect on Employee Performance.
2. Loyalty has a t-value of 2.123, which is greater than the t-table value of 1.977, with a significance value of  $0.036 < 0.05$ . This means that Loyalty has a positive and significant partial effect on Employee Performance.
3. Motivation shows a t-value of 3.908, which is greater than the t-table value of 1.977, and a significance value of  $0.000 < 0.05$ . Thus, Motivation has a positive and significant partial effect on Employee Performance.
4. Work-Life Balance has a t-value of 3.085, which is greater than the t-table value of 1.977, with a significance value of  $0.002 < 0.05$ . This indicates that Work-Life Balance has a positive and significant partial effect on Employee Performance.

## Discussion

### The Effect of Competence on Employee Performance

The results of the multiple linear regression analysis indicate that the Competence variable has a positive and significant effect on Employee Performance, with a regression coefficient of 0.315 and a t-value of 4.083 ( $p < 0.05$ ). This means that an increase in competence will significantly improve employee performance. In other words, employees who possess higher levels of knowledge, skills, and work experience tend to perform their duties more effectively, efficiently, and professionally. This finding is consistent with human resource management theory, which states that competence is a fundamental factor influencing employee performance. According to Spencer and Spencer, competence refers to the underlying characteristics of an individual that are causally related to effective or superior performance. These characteristics include knowledge, skills, self-concept, traits, and motives that directly affect how well an individual performs in their job.

Furthermore, this result also aligns with the theory proposed by (Sinaga, 2022), which emphasizes that ability (including competence) is a key determinant of performance, alongside motivation and opportunity. Employees who have adequate competence are more capable of completing tasks accurately, solving problems, and adapting to changes, especially in a dynamic work environment such as public sector organizations (Hajjali, 2022)(I Kadek Oca Santika, 2025)(Chaedir et al., 2024). In the context of the Regional Revenue Agency of North Sumatra Province, competence is particularly important due to the increasing demand for professionalism and the integration of digital systems in public services. Employees who are competent in both technical and digital aspects are better able to support organizational goals, especially in optimizing regional revenue management.

Additionally, the significant effect of competence on performance supports the Resource-Based View (RBV) theory, which argues that human resources with high competence can become a strategic asset for organizations in achieving competitive advantage and organizational effectiveness. Thus, it can be concluded that competence plays a crucial role in improving employee performance. Therefore, organizations are encouraged to continuously enhance employee competence through training, education, and skill development programs in order to achieve optimal performance outcomes.

### The Effect of Loyalty on Employee Performance

show that Loyalty has a positive and significant effect on Employee Performance, with a regression coefficient of 0.177 and a t-value of 2.123 ( $p < 0.05$ ). This indicates that an increase in employee loyalty will lead to an improvement in employee performance. In other words, employees who demonstrate higher

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levels of loyalty toward the organization tend to perform better in carrying out their duties and responsibilities. This relationship can be explained through organizational behavior theory, which emphasizes that loyalty reflects an employee's commitment, sense of belonging, and willingness to prioritize organizational interests. According to Fred Luthans, employee attitudes such as commitment and loyalty play an important role in influencing work behavior and performance outcomes. Loyal employees are more likely to show dedication, discipline, and persistence in achieving organizational goals.

In addition, this finding is consistent with the concept of organizational commitment proposed by (Syaifuddin et al., 2023), which states that employees with strong affective commitment (emotional attachment to the organization) tend to have higher performance levels. Loyalty can be seen as a manifestation of this commitment, where employees are willing to exert extra effort, remain with the organization, and contribute positively to its success (Abror et al., 2021)(Federici, 2022)(Sigit Wicaksono et al., 2024). From a practical perspective, employees who have high loyalty are more responsible, less likely to be absent, and more willing to cooperate with colleagues. They also tend to maintain consistency in their performance and are more resilient in facing work challenges. This ultimately leads to improved productivity and better overall organizational performance.

In the context of the Regional Revenue Agency of North Sumatra Province, employee loyalty is essential in ensuring the continuity and effectiveness of public service delivery. Loyal employees are more likely to support organizational policies, uphold integrity, and contribute to achieving revenue targets and public service excellence (Faris et al., 2024). Thus, it can be concluded that loyalty has a significant role in enhancing employee performance. Therefore, organizations should foster employee loyalty by creating a supportive work environment, ensuring fair treatment, and strengthening employee engagement and organizational commitment.

### **The Effect of Motivation on Employee Performance**

The results of the analysis indicate that Motivation has a positive and significant effect on Employee Performance, with a regression coefficient of 0.253 and a t-value of 3.908 ( $p < 0.05$ ). This means that an increase in employee motivation will significantly improve employee performance. In other words, employees who have higher levels of motivation tend to work more diligently, show greater initiative, and achieve better work outcomes. This finding is in line with motivation theory, which emphasizes that motivation is a key driver of individual performance. According to Abraham Maslow, individuals are motivated by the fulfillment of their needs, ranging from basic physiological needs to self-actualization. When these needs are met, employees are more likely to be motivated to perform better in their jobs.

In addition, this result supports the theory proposed by Frederick Herzberg, which distinguishes between hygiene factors and motivator factors. Motivator factors, such as achievement, recognition, and responsibility, play a crucial role in enhancing employee performance. Employees who feel appreciated and have opportunities for growth tend to exhibit higher motivation and, consequently, better performance (Ali, 2022)(Yusuf, 2021)(Kaparang et al., 2024). Furthermore, according to Victor Vroom, motivation is influenced by the expectation that effort will lead to good performance and desirable outcomes. When employees believe that their efforts will be rewarded, they are more likely to be motivated to perform at higher levels.

In the context of the Regional Revenue Agency of North Sumatra Province, motivation is particularly important in encouraging employees to achieve organizational targets, especially in optimizing regional revenue. Motivated employees are more proactive, committed, and focused on achieving results, which ultimately contributes to improved organizational effectiveness (Daisy Marthina Rosyanti, 2023). Thus, it can be concluded that motivation has a significant role in enhancing employee performance. Therefore,

organizations should continuously foster employee motivation by providing incentives, recognition, career development opportunities, and a supportive work environment.

### **The Effect of Work-Life Balance on Employee Performance**

The results of the analysis indicate that Work-Life Balance has a positive and significant effect on Employee Performance, with a regression coefficient of 0.253 and a t-value of 3.085 ( $p < 0.05$ ). This means that an improvement in work-life balance will significantly enhance employee performance. In other words, employees who are able to balance their work responsibilities with their personal lives tend to perform their tasks more effectively and productively. This finding is consistent with role theory, as explained by (Nassani et al., 2024), which suggests that individuals occupy multiple roles in life, such as work and family roles. When there is a balance between these roles, role conflict and role stress can be minimized, allowing individuals to function more effectively in each role, including their work performance.

In addition, this result aligns with the work-life balance concept proposed by (Dorta-Afonso et al., 2025), who defines work-life balance as the extent to which individuals are equally engaged and satisfied with their work and family roles. A balanced condition enables employees to maintain psychological well-being, reduce stress, and improve job satisfaction, which ultimately leads to better performance. Furthermore, according to the Job Demands-Resources (JD-R) model, employees who have sufficient resources such as flexible working arrangements and supportive organizational policies are better able to cope with job demands. This reduces burnout and enhances engagement, which positively affects performance outcomes (Darwin, 2021).

In the context of the Regional Revenue Agency of North Sumatra Province, maintaining work-life balance is crucial due to the demands of public service responsibilities. Employees who experience a good balance between work and personal life are more focused, less fatigued, and more productive in achieving organizational targets, particularly in managing regional revenue effectively (Nassani et al., 2024). Thus, it can be concluded that work-life balance plays an important role in improving employee performance. Therefore, organizations are encouraged to implement policies that support work-life balance, such as flexible working hours, manageable workloads, and employee well-being programs, in order to enhance overall performance.

### **The Simultaneous Effect of Competence, Loyalty, Motivation, and Work-Life Balance on Employee Performance**

The results of the F-test show that Competence, Loyalty, Motivation, and Work-Life Balance simultaneously have a positive and significant effect on Employee Performance, as indicated by an F-value of 24.669 with a significance level of 0.000 ( $p < 0.05$ ). This means that all independent variables collectively influence Employee Performance in a meaningful way. In addition, the coefficient of determination (Adjusted R Square) of 0.407 indicates that 40.7% of the variation in Employee Performance can be explained by the combined effect of Competence, Loyalty, Motivation, and Work-Life Balance. The remaining 59.3% is influenced by other factors outside the model. This finding suggests that these four variables play an important role together in determining employee performance, although they are not the only determinants (Pradila & Fadli, 2023).

This result is consistent with performance theory proposed by (Suryoto, 2022), which states that employee performance is influenced by a combination of ability (competence), motivation, and organizational factors. Competence represents the ability aspect, motivation drives effort, loyalty reflects commitment, and work-life balance supports psychological well-being. The integration of these factors creates optimal conditions for achieving high performance. Furthermore, according to (Pradila & Fadli, 2023), performance is the result of the interaction between ability, motivation, and opportunity. In this study, competence reflects ability,

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motivation drives effort, loyalty strengthens commitment to organizational goals, and work-life balance provides a supportive environment that enhances opportunity and well-being (Panjaitan, 2022). When these factors are present simultaneously, they reinforce each other and lead to improved employee performance (In'airat, 2023).

From a practical perspective, this finding indicates that improving employee performance cannot rely on a single factor alone. Organizations must adopt a holistic approach by simultaneously enhancing employee competence through training and development, fostering loyalty through organizational support and fair treatment, increasing motivation through incentives and recognition, and maintaining work-life balance through supportive policies (Domínguez, 2021). In the context of the Regional Revenue Agency of North Sumatra Province, the synergy of these variables is crucial in ensuring optimal employee performance, particularly in achieving revenue targets and delivering high-quality public services. Employees who are competent, loyal, motivated, and able to maintain work-life balance are more likely to perform effectively, efficiently, and sustainably.

#### 4. Conclusion

Based on the results of the study and the discussion presented, it can be concluded that Competence, Loyalty, Motivation, and Work-Life Balance have both partial and simultaneous effects on Employee Performance at the Regional Revenue Agency of North Sumatra Province.

Partially, each independent variable has a positive and significant effect on employee performance. Competence is proven to improve employee performance, indicating that employees with adequate knowledge, skills, and experience are able to perform their duties more effectively and professionally. Loyalty also has a positive and significant effect, showing that employees who have a strong commitment and sense of belonging to the organization tend to demonstrate better performance. Motivation significantly influences employee performance, meaning that higher levels of motivation encourage employees to work more diligently, proactively, and productively. Similarly, Work-Life Balance has a positive and significant effect, indicating that employees who are able to balance their work and personal lives tend to have better focus, lower stress levels, and higher productivity.

Simultaneously, Competence, Loyalty, Motivation, and Work-Life Balance together have a significant effect on Employee Performance. This is supported by the results of the F-test, which show that all independent variables collectively influence employee performance. Furthermore, the coefficient of determination (Adjusted R Square) of 0.407 indicates that 40.7% of the variation in employee performance can be explained by these four variables, while the remaining 59.3% is influenced by other factors not examined in this study.

Overall, the findings of this study confirm that improving employee performance requires a comprehensive approach that involves enhancing competence, strengthening loyalty, increasing motivation, and maintaining work-life balance simultaneously. Therefore, organizations, particularly the Regional Revenue Agency of North Sumatra Province, are encouraged to implement integrated human resource management strategies to optimize employee performance and achieve organizational goals effectively.

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