

# A CONCEPTUAL MODEL OF HIGH-PERFORMANCE WORK SYSTEMS (HPWS) IN PUBLIC BUREAUCRACY: THE ROLE OF PUBLIC SERVICE MOTIVATION (PSM) IN OPTIMIZING TAX REVENUE

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**Background:** Global economic dynamics pose a major challenge for public bureaucracies, such as the Tax Service Office, to optimally improve performance in order to achieve tax revenue targets. In Human Resource Management (HRM) studies, there is the concept of a High-Performance Work Systems (HPWS), which refers to a series of integrated and mutually reinforcing HRM practices, designed not only to carry out administrative functions but also directly achieve strategic goals and organizational competitive advantage. Various empirical studies consistently show that the effective implementation of HPWS has a positive influence on organizational performance in the private sector. However, its application in the context of public bureaucracy, which tends to be rigid, hierarchical, and heavily regulated, has been minimally explored.

**Purpose:** This research aims to develop a framework (conceptual model) that integrates the principles of HPWS in the context of public bureaucracy in the field of tax services.

**Methodology:** The methodology used is a Systematic Literature Review (SLR). This method aims to build a new conceptual model by synthesizing existing literature.

**Finding:** The proposed model argues that the implementation of a set of HPWS practices, designed to enhance employee ability, motivation, and opportunity (AMO), will positively impact a key mediating variable, namely public service motivation (PSM). In turn, stronger PSM will contribute to improved organizational performance, ultimately optimizing the achievement of tax revenue targets.

**Limitation:** 1. Non-Empirical Nature 2. Limited Generalizability 3. Dependence on Existing Literature 4. Omission of Implementation Complexity

**Originality:** 1. Integration of Public Service Motivation (PSM) as a Key Mediator 2. Conceptual Adaptation of HPWS for Public Bureaucracy 3. Context-Specific Application (Tax Administration) 4. Bridging HRM with Strategic Fiscal Outcomes

**Keywords:** AMO Framework, High-Performance Work Systems (HPWS), Public Bureaucracy, Public Service Motivation (PSM), Tax Administration