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The Influence of Career Adaptability and Work Passion on Employee Performance Mediated by Intrinsic Motivation at the South Makassar Primary Tax Service Office

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ABSTRACT

This study aims to analyze the influence of Career Adaptability and Work Passion on Employee Performance, both directly and through Intrinsic Motivation as a mediating variable at the South Makassar Pratama Tax Service Office. The study used a quantitative approach with 97 employees as respondents. Data were collected through questionnaires and analyzed using the Structural Equation Modeling–Partial Least Squares (SEM-PLS) method. The results showed that Career Adaptability had a positive and significant effect on Employee Performance, Work Passion had a positive and significant effect on Employee Performance, and Intrinsic Motivation had a positive and significant effect on Employee Performance. Career Adaptability also had a positive and significant effect on Intrinsic Motivation, while Work Passion had a positive but insignificant effect on Intrinsic Motivation. The results of the mediation test showed that Intrinsic Motivation was able to mediate the effect of Career Adaptability on Employee Performance, but was unable to mediate the effect of Work Passion on Employee Performance. These findings indicate that career adaptability plays an important role in improving employee performance, both directly and through strengthening Intrinsic Motivation, while Work Passion plays a more direct role in improving Employee Performance.

INTRODUCTION

Taxes are a key source of state revenue, playing a crucial role in financing national development and providing public services. The substantial contribution of taxes to the State Budget (APBN) makes successful tax revenue management a crucial factor in maintaining sustainable development. However, the realization of national tax revenues still faces various challenges. In 2024, national tax revenues reached IDR 1,932.4 trillion, or 97.2% of the APBN target, while in 2025, they were recorded at IDR 1,917.6 trillion, or approximately 87.6% of the target. This situation indicates that optimizing tax revenues still requires improvements in the effectiveness of administration, supervision, service delivery, and the quality of human resources.

The Directorate General of Taxes continues to implement reforms through regulatory refinements, digitalization of tax administration, improvement of service quality, strengthening of risk-based oversight, and human resource development. The implementation of the Coretax Administration System is one example of this transformation, requiring employees to adapt to changes in technology, work procedures, and organizational business processes. In such circumstances, organizational success is determined not only by the sophistication of the system used, but also by the ability of employees to adapt and deliver optimal performance.

The South Makassar Primary Tax Service Office, as a vertical unit of the Directorate General of Taxes, plays a strategic role in providing services, counseling, supervision, and enforcing tax law, as well as supporting the achievement of state revenue targets. However, performance data indicates challenges in achieving organizational targets. In 2022, tax revenue realization reached 120.71% of the target, followed by 107.97% in 2023 and 100.68% in 2024. In 2025, this achievement decreased to 83.97%, with realization of IDR 1.058 trillion from the target of IDR 1.260 trillion. This condition resulted in a shortfall of approximately IDR 202.05 billion.

In addition to tax revenue, several performance indicators for 2025 also fell short of their targets. Periodic Payment Supervision achieved 88.05%, timely SPT submission achieved 89.35%, taxpayers making payments increased by 92.50%, and Material Compliance Testing only achieved 64.53%. Although the Organizational Performance Score reached 98.97, gaps in several key indicators indicate that improving employee performance remains a critical need to support the achievement of organizational goals.

One factor that can influence employee performance is career adaptability. Savickas (2021) defines career adaptability as an individual's ability to prepare, adjust, and respond to various changes and challenges in the work environment and career. This ability encompasses concern, control, curiosity, and confidence, enabling individuals to face change more effectively. In the Directorate General of Taxes' environment, which is undergoing digital transformation, career adaptability is becoming increasingly important because employees must be able to keep up with technological developments, changing work procedures, and increasingly complex service demands.

Employees with high Career Adaptability tend to be better prepared for change and remain able to carry out their duties productively. Chouhan (2023) showed that Career Adaptability has a positive effect on employee performance. Similar results were found by Mursidah et al. (2024), who proved that career adaptability has a positive and significant effect on employee performance in organizations undergoing change. However, Almahatma et al. (2025) found that Career Adaptability does not directly affect employee performance, but has an indirect effect through job satisfaction. These differences in results indicate that the relationship between Career Adaptability and performance still requires further testing.

In addition to career adaptability, work passion can also be a factor that drives employee performance. Vallerand (2015) explains work passion as an individual's strong inclination toward work that is liked, considered important, and becomes part of their identity, so that the

individual is willing to invest time and energy in it. Employees who are passionate about their work tend to demonstrate greater enthusiasm, involvement, commitment, and a stronger willingness to complete the work optimally.

In public sector organizations, work passion is crucial because employees are not only faced with organizational targets but also with the demands of public service. Shen et al. (2023) found that harmonious passion positively impacts performance by increasing energy, engagement, and positive work behavior. Afrizal and Wazirman (2026) also demonstrated that work passion has a positive and significant impact on employee performance. Conversely, Hasanah et al. (2025) found that work passion had no significant impact on employee performance, while Fawwaz and Andriyani (2023) demonstrated that the influence of passion on performance can vary based on the type of passion an individual possesses. This inconsistency demonstrates a research gap in the relationship between work passion and performance.

Intrinsic motivation is another factor that plays a crucial role in explaining employee performance. Ryan and Deci (2020) define intrinsic motivation as an internal drive to engage in activities because they are perceived as interesting, enjoyable, challenging, and personally satisfying. Employees with high intrinsic motivation tend to exhibit greater responsibility, creativity, initiative, and a stronger desire to deliver optimal results without relying solely on external rewards.

Sulistamtama et al. (2024) showed that intrinsic motivation plays a significant role in improving performance, work engagement, and innovation. Ismail et al. (2024) also found that intrinsic motivation positively influences employee performance. However, Widana et al. (2026) found that intrinsic motivation does not directly influence employee performance. This difference indicates that the strength of intrinsic motivation's influence on performance can vary depending on job characteristics and organizational context.

The relationship between Career Adaptability, Work Passion, Intrinsic Motivation, and performance can be explained through Self-Determination Theory. Ryan and Deci (2020) explain that individual behavior and performance are influenced by the fulfillment of basic psychological needs such as autonomy, competence, and relatedness. Career Adaptability can strengthen employees' sense of competence and self-confidence in the face of change, while Work Passion can create emotional attachment, enjoyment, and enthusiasm for work. These conditions have the potential to increase Intrinsic Motivation, which ultimately can drive improved performance.

Regarding the relationship between career adaptability and intrinsic motivation, employees who are able to adapt to career demands tend to have greater confidence in their own abilities. Sumarmi et al. (2022) found that career adaptability positively influences work motivation. Fitriani and Liana (2026) also showed that career adaptability positively influences employees' positive psychological states related to engagement and performance. These findings indicate that career adaptability can be a factor that strengthens employees' intrinsic motivation to work.

Work passion is also theoretically related to intrinsic motivation. Employees who enjoy their work and feel a sense of meaning in their work activities will have a stronger internal drive to complete tasks optimally. Syahputra et al. (2024) found that harmonious passion has a positive and significant effect on work motivation, and motivation can mediate the effect of harmonious passion on employee performance. Kemie (2020) also found that motivation mediates the effect of work passion on employee performance. These findings provide a basis for placing intrinsic motivation as a mediating variable in the relationship between work passion and performance.

The empirical conditions at the South Makassar Tax Office (KPP Pratama) further strengthen the research's relevance. The implementation of the Coretax Administration System requires employees to continuously learn new systems, improve their competencies, and adapt to changes in technology and work procedures. At the same time, the high demands of achieving revenue targets, changing tax regulations, and increasing taxpayer expectations require employees who are not only adaptable but also possess a strong passion and intrinsic drive for their work.

This research gap lies in the inconsistency of previous research findings on the influence of Career Adaptability, Work Passion, and Intrinsic Motivation on performance. Furthermore, research that simultaneously examines Career Adaptability and Work Passion, incorporating Intrinsic Motivation as a mediating variable, needs further development, particularly in the context of tax organizations facing digital transformation and the pressure of achieving state revenue targets.

The novelty of this research lies in the integrated testing of the influence of Career Adaptability and Work Passion on Employee Performance with Intrinsic Motivation as a mediating mechanism at the South Makassar Primary Tax Service Office. The research model not only examines the direct influence of these two individual factors on performance but also examines whether career adaptability and work passion can improve performance by strengthening employees' internal drive.

Based on organizational phenomena, theoretical foundations, and inconsistencies in previous research results, this study aims to test and analyze the influence of Career Adaptability and Work Passion on Employee Performance, the influence of Career Adaptability and Work Passion on Intrinsic Motivation, the influence of Intrinsic Motivation on Employee Performance, and the role of Intrinsic Motivation in mediating the influence of Career Adaptability and Work Passion on Employee Performance at the South Makassar Pratama Tax Service Office.

RESEARCH METHODS

This study uses a quantitative approach with an explanatory nature to examine the causal relationship between Career Adaptability, Work Passion, Intrinsic Motivation, and Employee Performance. Career Adaptability and Work Passion are placed as independent variables,

Intrinsic Motivation as a mediating variable, and Employee Performance as the dependent variable.

The research was conducted at the South Makassar Pratama Tax Service Office (KPP), located on Jalan Urip Sumoharjo Km. 4, Makassar City, South Sulawesi Province. The research took place from June to August 2026, encompassing preparation, data collection, data processing and analysis, and the preparation of research results.

The study population consisted of all 97 civil servants (ASN) at the South Makassar Pratama Tax Office (KPP Pratama). Given the relatively small population, the study employed a saturated or census sampling technique, employing all members of the population as respondents. Thus, the sample size was 97 ASN employees.

Data collection was conducted through a survey with a questionnaire as the main instrument, supported by documentation and literature study. The questionnaire was used to obtain data on Career Adaptability, Work Passion, Intrinsic Motivation, and Employee Performance. Each statement was measured using a five-point Likert scale, namely Strongly Disagree (1), Disagree (2), Neutral (3), Agree (4), and Strongly Agree (5). Documentation was used to obtain information on the organization's profile, number of employees, and other supporting data, while literature study was used to obtain relevant theoretical and empirical foundations.

Table 1. Operationalization of research variables.

Variables	Indicator	Scale
Career Adaptability (X1)	Career Concern; Control; Curiosity; Confidence	Likert 1–5
Work Passion (X2)	Enjoyment of Work; Work Attachments; Strong Urge to Work; Work Dominance	Likert 1–5
Intrinsic Motivation (Z)	Autonomy; Competence; Relatedness	Likert 1–5
Employee Performance (Y)	Quality of Work; Quantity of Work; Timeliness; Effectiveness; Independence	Likert 1–5

Career Adaptability is defined as an employee's ability to face, adjust to, and manage changes and challenges related to career and work development. Work Passion is a psychological state that reflects an employee's emotional attachment, enthusiasm, and love for their work, thus encouraging high engagement. Intrinsic Motivation is an employee's internal drive to carry out work because the activity is seen as interesting, meaningful, and provides personal satisfaction. Employee Performance is the work results achieved in carrying out tasks and responsibilities according to organizational standards.

Data analysis was conducted through descriptive statistics and Structural Equation Modeling–Partial Least Squares (SEM-PLS) using SmartPLS. Descriptive statistical analysis was used to describe the characteristics of respondents based on gender, age, education level, length of service, and position, as well as to describe the tendency of respondents' answers through average values, frequencies, percentages, and standard deviations.

SEM-PLS analysis was conducted through evaluation of the measurement model (outer model) and structural model (inner model). The outer model evaluation was used to test construct validity and reliability. Convergent validity was assessed based on factor loadings > 0.70 and Average Variance Extracted (AVE) > 0.50. Discriminant validity was evaluated through cross-loading and the Fornell-Larcker criterion. Construct reliability was assessed using Composite Reliability and Cronbach's Alpha with a required value > 0.70.

Inner model evaluation is carried out using R-Square (R^2), Q-Square (Q^2), and path coefficient. The R^2 value is used to determine the ability of exogenous variables to explain endogenous variables, while Q^2 is used to assess the predictive relevance of the model with the criterion $Q^2 > 0$. The path coefficient is used to determine the direction and strength of the relationship between variables.

Hypothesis testing was conducted through a bootstrapping procedure, taking into account the t-statistics and p-values. The relationship between variables was declared significant if the t-statistics were > 1.96 and p-values < 0.05 at a 5% significance level. Mediation testing was conducted based on the indirect effect to determine the ability of Intrinsic Motivation to mediate the influence of Career Adaptability and Work Passion on Employee Performance.

RESULTS AND DISCUSSION

This study involved 97 employees of the South Makassar Primary Tax Service Office. Respondents were predominantly male (64 people (65.98%), while female (33 people (34.02%). Based on age, the largest group was in the 40–49 years range (39 people (40.21%), followed by 30–39 years old (27.84%), 19 people aged ≥50 years (19.59%), and 12 people aged <30 years (12.37%). Based on length of service, 44 respondents (45.36%) had worked for 11–20 years and 39 respondents (40.21%) had worked for more than 20 years. Meanwhile, based on education, the majority of respondents had a Diploma IV/S1 education, as many as 33 people (34.02%), followed by a Masters degree (25.77%), a Diploma I (22.68%), and a Diploma III (17.53%).

Descriptive Analysis of Research Variables

The results of the descriptive analysis show that all research variables received very good ratings from respondents.

Table 2. Description of research variables

Variables	Mean	Category
Career Adaptability	4.27	Very good
Work Passion	4.23	Very good
Intrinsic Motivation	4.21	Very good
Employee Performance	4.22	Very good

Career Adaptability received an average score of 4.27. The strongest aspect was employee responsibility for decisions related to career development, while the relatively lower aspect was

actively seeking information about self-development and career opportunities. This indicates that employees have excellent career adaptability, but curiosity still has room for improvement.

Work Passion received an average score of 4.23. The highest-scoring aspect relates to a strong focus on the work for which employees are responsible, while the relatively lower-scoring aspect relates to job engagement as an important part of their identity. Overall, employees exhibit strong passion, attention, and involvement in their work.

Intrinsic motivation received an average score of 4.21. The strongest aspect was relatedness, reflected in good working relationships with coworkers, while autonomy showed the lowest relative score. This is understandable because work in government organizations is carried out based on procedures, standards, and regulations that limit the freedom to determine work methods independently.

Employee Performance received an average score of 4.22. Independence was the strongest aspect, while punctuality and the ability to choose effective work methods received relatively lower scores. Overall, these results indicate that Employee Performance falls within the very good category.

Evaluation of Measurement Model

Evaluation of the measurement model was conducted through outer loading, Average Variance Extracted (AVE), Heterotrait-Monotrait Ratio (HTMT), Cronbach's Alpha, rho_A, and Composite Reliability. All indicators had outer loading values of more than 0.70, thus fulfilling convergent validity. The outer loading values of Career Adaptability were in the range of 0.735–0.847, Work Passion 0.761–0.863, Intrinsic Motivation 0.842–0.883, and Employee Performance 0.748–0.842.

Table 3. Construct validity and reliability

Variables	Outer loading	AVE	Cronbach's Alpha	rho_A	Composite Reliability
Career Adaptability	0.735–0.847	0.638	0.811	0.819	0.875
Work Passion	0.761–0.863	0.648	0.818	0.821	0.880
Intrinsic Motivation	0.842–0.883	0.753	0.836	0.839	0.901
Employee Performance	0.748–0.842	0.620	0.846	0.848	0.891

All constructs had an AVE above 0.50 and reliability values above 0.70. Discriminant validity was also met because all HTMT values were below 0.90, ranging from 0.597 to 0.844. Thus, all constructs were declared valid and reliable for use in testing the structural model.

Structural Model Evaluation

The VIF test results show that all values are below 5.00, so the model does not experience collinearity problems. The Employee Performance R-Square value of 0.762 indicates that 76.2% of the variation in Employee Performance can be explained by Career Adaptability, Work Passion, and Intrinsic Motivation, while the remaining 23.8% is influenced by other

factors outside the model. The Intrinsic Motivation R-Square value of 0.633 indicates that Career Adaptability and Work Passion are able to explain 63.3% of the variation in Intrinsic Motivation.

Table 4. R-Square and Q^2 Predict Results

Endogenous Variables	R-Square	Adjusted R-Square	Q^2 Predict	Information
Employee Performance	0.762	0.754	0.666	Substantial and has predictive relevance
Intrinsic Motivation	0.633	0.625	0.425	Moderate and has predictive relevance

The Q^2 Predict value for all endogenous variables is greater than zero. This indicates that the model has predictive power for Employee Performance and Intrinsic Motivation. The predictive power for Employee Performance is relatively strong, with a Q^2 Predict value of 0.666.

Table 5. Results of effect size (f^2)

Variable Relationship	f^2	Information
Career Adaptability → Employee Performance	0.118	Small effect
Career Adaptability → Intrinsic Motivation	1,060	Big effect
Intrinsic Motivation → Employee Performance	0.267	Moderate effect
Work Passion → Employee Performance	0.278	Moderate effect
Work Passion → Intrinsic Motivation	0.016	Very small effect

Career Adaptability provides the largest contribution to Intrinsic Motivation with an f^2 of 1.060. Conversely, Work Passion only has an f^2 of 0.016 on Intrinsic Motivation, indicating a very small contribution. Intrinsic Motivation and Work Passion each have a moderate effect on Employee Performance.

Hypothesis Testing

The results of testing direct and indirect influences through the bootstrapping procedure are presented in Table 6.

Table 6. Results of hypothesis testing

Hypothesis	Variable Relationship	Coefficient	T-Statistics	P-Values	Decision
H1	Career Adaptability → Employee Performance	0.287	2,735	0.006	Accepted
H2	Work Passion → Employee Performance	0.308	4,455	0,000	Accepted
H3	Intrinsic Motivation → Employee Performance	0.416	3,684	0,000	Accepted
H4	Career Adaptability → Intrinsic Motivation	0.743	4,026	0,000	Accepted
H5	Work Passion → Intrinsic Motivation	0.091	0.392	0.695	Rejected

H6	Career Adaptability → Intrinsic Motivation → Employee Performance	0.309	2,767	0.006	Accepted
H7	Work Passion → Intrinsic Motivation → Employee Performance	0.038	0.363	0.717	Rejected

Of the seven hypotheses tested, five were accepted and two were rejected. Career Adaptability, Work Passion, and Intrinsic Motivation were proven to have a positive and significant influence on Employee Performance. Career Adaptability also had a positive and significant influence on Intrinsic Motivation, while Work Passion did not show a significant influence on Intrinsic Motivation. In the mediation relationship, Intrinsic Motivation was able to mediate the influence of Career Adaptability on Employee Performance, but was unable to mediate the influence of Work Passion on Employee Performance.

The Influence of Career Adaptability on Employee Performance

Career Adaptability has a positive and significant effect on Employee Performance with a coefficient of 0.287, t-statistics of 2.735, and p-values of 0.006, thus H1 is accepted. These results indicate that the better an employee's ability to prepare and adapt to job changes and career development, the higher the performance they can achieve.

These findings are relevant to the situation at the South Makassar Tax Office (KPP Pratama), which is facing changes in technology, work procedures, and administrative transformation through the Coretax Administration System. Employees with concern are able to prepare for future changes, control encourages responsibility for decisions, curiosity helps explore new systems and work methods, and confidence increases confidence in facing increasingly complex tasks.

The results of this study align with Chouhan (2023), who found a positive effect of career adaptability on employee performance, and Mursidah et al. (2024), who demonstrated a positive and significant effect on performance in organizations facing change. However, the results differ from those of Almahatma et al. (2025), who found that career adaptability had no direct effect on employee performance. This difference suggests that the strength of career adaptability's influence can be influenced by organizational characteristics and changes in the work environment faced by employees.

The Influence of Work Passion on Employee Performance

Work Passion has a positive and significant effect on Employee Performance with a coefficient of 0.308, t-statistics of 4.455, and p-values <0.001, thus H2 is accepted. These findings indicate that employees with strong passion, attention, and attachment to their work tend to deliver higher work results.

Descriptively, Work Passion received an average score of 4.23, categorized as very good. Employees primarily demonstrate a strong commitment to the work they are responsible for. In the context of a tax organization, passion can help employees maintain their morale amidst the

pressures of achieving targets, changing policies, and the demands of providing service to taxpayers.

These results align with those of Shen et al. (2023), who found that harmonious passion can increase energy, engagement, and positive work behavior, and those of Afrizal and Wazirman (2026), who demonstrated a positive and significant influence of work passion on performance. These findings differ from those of Hasanah et al. (2025), who showed that work passion had no significant effect on employee performance. Fawwaz and Andriyani (2023) also demonstrated that the impact of passion on performance can vary depending on the type of passion an individual possesses.

The Influence of Intrinsic Motivation on Employee Performance

Intrinsic motivation has a positive and significant effect on employee performance with a coefficient of 0.416, a t-statistic of 3.684, and p-values <0.001, thus H3 is accepted. This coefficient is the largest direct influence on employee performance in the research model. This indicates that intrinsic motivation is an important factor in encouraging employees to achieve optimal work results.

These results align with Self-Determination Theory, which positions autonomy, competence, and relatedness as fundamental psychological needs that support intrinsic motivation. Employees who feel competent, have good working relationships, and have adequate space to carry out their work tend to be motivated to perform more optimally.

These findings support Sulistamtama et al. (2024) who demonstrated the role of intrinsic motivation in improving performance, engagement, and innovation, and Ismail et al. (2024) who found a positive effect of intrinsic motivation on performance. However, these results differ from those of Widana et al. (2026) who found that intrinsic motivation had no direct effect on performance. This difference suggests that organizational characteristics and the nature of the work can influence the strength of the relationship between intrinsic motivation and performance.

The Influence of Career Adaptability on Intrinsic Motivation

Career Adaptability has a positive and significant effect on Intrinsic Motivation with a coefficient of 0.743, t-statistics of 4.026, and p-values <0.001, so H4 is accepted. The f^2 value of 1.060 indicates that Career Adaptability has a very large effect on Intrinsic Motivation.

These findings suggest that the ability to adapt to job changes can increase employees' sense of competence and confidence in their own abilities. When employees are able to navigate changes in systems, technology, and job demands, they experience positive psychological experiences that strengthen their internal drive to work.

These results align with Sumarmi et al. (2022), who found that career adaptability positively impacts work motivation. This finding is also supported by Fitriani and Liana (2026), who demonstrated that career adaptability can improve employees' positive psychological well-

being. Thus, career adaptability not only helps employees cope with change but is also a crucial factor in developing intrinsic motivation.

The Influence of Work Passion on Intrinsic Motivation

Work Passion has a positive but insignificant effect on Intrinsic Motivation with a coefficient of 0.091, t-statistics of 0.392, and p-values of 0.695, thus H5 is rejected. The f^2 value of 0.016 also indicates that Work Passion's contribution to Intrinsic Motivation is very small.

Interestingly, Work Passion and Intrinsic Motivation both received excellent descriptive ratings, with average scores of 4.23 and 4.21, respectively. However, high levels of these two variables do not automatically establish a significant causal relationship. Employees can experience high levels of enjoyment, attention, and engagement with their work, but their intrinsic drive may be more determined by the fulfillment of autonomy, competence, and relatedness.

This finding differs from Syahputra et al. (2024), who found that harmonious passion had a positive and significant effect on work motivation, and Kemie (2020), who demonstrated that motivation can be a mechanism in the relationship between work passion and performance. These differences may be related to organizational characteristics and the concept of passion used. In the context of the South Makassar Tax Office, the ability to face change and develop a sense of competence appear to be stronger in shaping intrinsic motivation than simply having a high level of passion for the job.

The Role of Intrinsic Motivation in Mediating the Effect of Career Adaptability on Employee Performance

The indirect effect of Career Adaptability on Employee Performance through Intrinsic Motivation has a coefficient of 0.309, t-statistics of 2.767, and p-values of 0.006. Thus, H6 is accepted and Intrinsic Motivation is proven to be able to mediate the relationship.

Career Adaptability also has a direct and significant effect on Employee Performance with a coefficient of 0.287. Because both direct and indirect effects are significant, Intrinsic Motivation acts as a partial mediator. This means that Career Adaptability can improve Employee Performance through two mechanisms. First, the ability to adapt directly helps employees face change and perform their work more effectively. Second, this ability increases their sense of competence, self-confidence, and intrinsic motivation, which in turn drives improved performance.

These findings align with Self-Determination Theory, as employees' ability to cope with change can strengthen the psychological need for competence, which in turn increases intrinsic motivation. These findings also align with Sumarmi et al. (2022) and Fitriani and Liana (2026), who demonstrated that career adaptability is related to the development of positive psychological and motivational states.

Thus, increasing Career Adaptability will have a more optimal impact on Employee Performance if the development of adaptability is also able to build a sense of competence and internal motivation in working.

The Role of Intrinsic Motivation in Mediating the Effect of Work Passion on Employee Performance

The indirect effect of Work Passion on Employee Performance through Intrinsic Motivation obtained a coefficient of 0.038, a t-statistic of 0.363, and a p-value of 0.717. These results were not significant, so H7 was rejected. Thus, Intrinsic Motivation was unable to mediate the effect of Work Passion on Employee Performance.

These results are consistent with previous testing, which showed that Work Passion had no significant effect on Intrinsic Motivation. Conversely, Work Passion had a direct and significant effect on Employee Performance with a coefficient of 0.308. This indicates that, in the context of the South Makassar Pratama Tax Office, Work Passion plays a more direct role in improving performance through enthusiasm, attention, involvement, and sincerity in carrying out work.

This finding differs from Syahputra et al. (2024), who found that work motivation mediates the influence of harmonious passion on civil servant performance, and Kemie (2020), who found a mediating role for motivation in the relationship between work passion and performance. These differences may be related to the form of passion, job characteristics, and organizational context. Work passion in this study describes enjoyment of work, engagement, a strong drive to work, and job dominance, while some previous studies specifically used harmonious passion.

Overall, the research results show two distinct mechanisms. Career adaptability improves employee performance directly through intrinsic motivation, while work passion primarily improves employee performance through direct channels. These findings confirm that amidst digital transformation and changes in work processes at the South Makassar Tax Office, employee adaptability plays a significant role in building internal drive, while passion for work is more directly manifested in effort and performance achievement.

CONCLUSION AND SUGGESTIONS

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The results of the study indicate that Career Adaptability has a positive and significant effect on Employee Performance at the South Makassar Primary Tax Service Office. This indicates that employees' ability to prepare themselves, control career development, explore development opportunities, and maintain self-confidence in facing changes and work challenges can improve performance. Work Passion also has a positive and significant effect on Employee Performance, which means that the higher the employee's sense of enjoyment, engagement, drive to work, and attention to their work, the higher the resulting performance.

Intrinsic motivation has a positive and significant impact on employee performance. This internal drive, reflected through autonomy, competence, and connectedness within the work environment, can drive employees to achieve better work results. Career adaptability also has a positive and significant impact on intrinsic motivation, enabling employees to face and adapt to job changes and career development, strengthening their sense of competence, self-confidence, and internal drive at work.

Conversely, Work Passion had a positive but insignificant effect on Intrinsic Motivation. This finding suggests that high levels of passion and engagement with work do not directly increase Intrinsic Motivation, as employees' internal drive is also related to fulfilling psychological needs such as autonomy, competence, and connectedness.

Intrinsic Motivation has been shown to mediate the influence of Career Adaptability on Employee Performance. Because the direct influence of Career Adaptability on Employee Performance remains significant, Intrinsic Motivation acts as a partial mediator. This means that Career Adaptability can improve Employee Performance directly or through strengthening Intrinsic Motivation. Meanwhile, Intrinsic Motivation is unable to mediate the influence of Work Passion on Employee Performance. Thus, Work Passion plays a more direct role in improving Employee Performance.

The practical implications of this research indicate that the South Makassar Tax Office (KPP Pratama) needs to continuously improve employee career adaptability through competency development, training, coaching, and learning that supports the ability to navigate changes in technology, work systems, and tax policies. Access to information on competency development, career paths, and skill-building opportunities also needs to be expanded, particularly to strengthen employees' exploration and curiosity.

Work passion needs to be maintained through a work environment that supports engagement, a sense of ownership, recognition for contributions, and assignments that align with employee abilities and responsibilities. However, because work passion has not been shown to significantly impact intrinsic motivation, organizations cannot simply foster enthusiasm for their work. Fulfillment of employees' psychological needs, particularly autonomy, competence, and connectedness, also needs to be strengthened.

Organizations can provide proportional work autonomy in accordance with applicable regulations and procedures, increase opportunities for skill development, and build supportive working relationships. Adaptability improvement programs should not only focus on technical aspects but also build self-confidence, a sense of competence, and an understanding of the meaning of work, so that adaptability can develop into an internal drive that supports improved performance.

The leadership of the South Makassar Tax Office (KPP Pratama) also needs to build a supportive work environment for employees in navigating digital transformation and the development of the tax administration system. Continuous mentoring, communication, training, and support throughout the change process are essential to ensure employees adapt and maintain motivation and enthusiasm for achieving organizational goals.

The research scope, which focuses on the South Makassar Tax Office (KPP Pratama) and on Career Adaptability, Work Passion, Intrinsic Motivation, and Employee Performance, provides room for further research to expand the model and research objects. Future research could include other variables such as Perceived Organizational Support, Employee Engagement, Job Satisfaction, Psychological Empowerment, or leadership style. Research could also be conducted in other work units of the Directorate General of Taxes or different public sector organizations to obtain a broader picture of the consistency of the relationships between variables.

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