

## Authentic Leadership and Proactive Behavior: The Roles of Psychological Empowerment, Leader Identification, and Organizational Identification

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### ARTICLE INFO

*Keywords:* Authentic Leadership, Proactive Behavior, Psychological Empowerment, Leader Identification, Organizational Identification

*Received :* 01, February

*Revised :* 09, March

*Accepted:* 15, April

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### ABSTRACT

This study examines how authentic leadership influences employees' proactive behavior by incorporating psychological empowerment and leader identification as mediating mechanisms, as well as organizational identification as a contextual moderator in public sector organizations. Data were collected from 260 employees working in tax offices under the Regional Office of the Directorate General of Taxes in West Sumatera and Jambi using proportionate stratified random sampling and analyzed through Structural Equation Modeling. The findings indicate that authentic leadership and psychological empowerment have a positive effect on proactive behavior, whereas leader identification is negatively associated with proactive behavior. Psychological empowerment also mediates the relationship between authentic leadership and proactive behavior. Organizational identification strengthens this relationship but does not moderate psychological empowerment and weakens the influence of leader identification.

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## **INTRODUCTION**

In Indonesia, the Directorate General of Taxes (DGT), under the Ministry of Finance, is responsible for implementing tax policies, supervising compliance, and ensuring the sustainability of state revenue. In recent years, the DGT has launched several reform initiatives, including the digitalization of tax services, the modernization of administrative systems, and improvements in taxpayer education and outreach programs (Directorate General of Taxes, 2024). These initiatives aim to enhance service quality, strengthen tax supervision, and improve the overall effectiveness of tax administration.

To evaluate organizational performance, the DGT employs Key Performance Indicators (KPIs), one of the most prominent being the rate of taxpayer compliance in submitting Annual Tax Returns. This indicator reflects the effectiveness of tax authorities in conducting oversight, delivering services, and promoting voluntary compliance among taxpayers. The performance of regional tax offices across Indonesia with respect to Annual Tax Return compliance in 2024 is presented in Table 1.

As shown in Table 1, the overall performance of regional tax offices reflects a generally positive trend. The national average achievement reached 108.5 percent of the target, with 33 out of 34 regional offices surpassing their predetermined targets. A notable exception, however, is the Regional Office of the DGT for West Sumatra and Jambi, which recorded an achievement rate of only 98.67 percent, making it the sole regional office to fall short of the national compliance target. These results indicate that organizational performance is influenced not only by external factors but also by internal organizational dynamics.

One pivotal internal factor that may shape organizational performance is employee proactive behavior. Proactive employees can anticipate potential problems, initiate improvements in work processes, and develop innovative solutions without waiting for formal directives. Prior research consistently demonstrates that proactive behavior serves as an important driver of organizational effectiveness, especially within dynamic, reform oriented public sector organizations.

Research further indicates that proactive behavior is influenced by leadership practices as well as employees' psychological states. Drawing on a role modeling perspective, Belschak & Hartog (2025) show that leaders' proactive behavior can stimulate similar behaviors among followers, particularly when employees possess favorable psychological conditions such as positive affect and self-efficacy. Workplace proactive behavior among employees is shaped by leadership, contextual conditions, and motivational drivers (Qiang et al., 2023; Chanie et al., 2023)

In recent years, authentic leadership has emerged as a prominent focus within organizational research. Authentic leadership refers to a leadership approach characterized by an individual's awareness of their own strengths and limitations, openness in interactions with others, objective and careful evaluation of information, and a firm adherence to internal moral principles (Walumbwa et al., 2008).

Table 1. Compliance Rate of Annual Tax Return Submission Across Regional Tax Offices in Indonesia (2024)

No	Regional Office	Target (%)	Actual (%)	Achievement (%)
1	Regional Office for Special Jakarta	100	120.00	120.00
2	Regional Office for North Sulawesi, Central Sulawesi, Gorontalo, and North Maluku	100	120.00	120.00
3	Regional Office for Nusa Tenggara	100	120.00	120.00
4	Regional Office for South Sulawesi, West Sulawesi, and Southeast Sulawesi	100	119.26	119.26
5	Regional Office for Large Taxpayers	100	118.64	118.64
6	Regional Office for South Sumatra and Bangka Belitung Islands	100	117.53	117.53
7	Regional Office for Special Region of Yogyakarta	100	116.35	116.35
8	Regional Office for South Kalimantan and Central Kalimantan	100	116.07	116.07
9	Regional Office for Aceh	100	115.59	115.59
10	Regional Office for West Kalimantan	100	112.20	112.2
11	Regional Office for North Jakarta	100	112.09	112.09
12	Regional Office for Papua, West Papua, and Maluku	100	109.19	109.19
13	Regional Office for Central Java II	100	109.07	109.07
14	Regional Office for East Java I	100	108.91	108.91
15	Regional Office for Banten	100	108.83	108.83
16	Regional Office for Central Java I	100	108.62	108.62
17	Regional Office for East Kalimantan and North Kalimantan	100	107.97	107.97
18	Regional Office for South Jakarta II	100	107.86	107.86
19	Regional Office for East Java II	100	107.24	107.24
20	Regional Office for West Java III	100	106.98	106.98
21	Regional Office for Bali	100	106.69	106.69
22	Regional Office for East Jakarta	100	106.43	106.43
23	Regional Office for South Jakarta I	100	105.35	105.35
24	Regional Office for Bengkulu and Lampung	100	105.17	105.17
25	Regional Office for East Java III	100	105.11	105.11
26	Regional Office for Riau	100	104.86	104.86
27	Regional Office for North Sumatra I	100	104.73	104.73
28	Regional Office for West Jakarta	100	104.71	104.71
29	Regional Office for Riau Islands	100	104.45	104.45
30	Regional Office for Central Jakarta	100	104.38	104.38
31	Regional Office for West Java I	100	103.65	103.65
32	Regional Office for North Sumatra II	100	102.90	102.90
33	Regional Office for West Java II	100	102.35	102.35
34	Regional Office for West Sumatera and Jambi	100	98.67	98.67

Source: DGT Performance Report, 2024

Authentic leadership has been shown to foster employees' initiative by strengthening their internal psychological capacities and encouraging constructive cognitive processes (Zhang et al., 2018; Hu et al., 2018). Empirical findings from Grošelj et al. (2020) further reveal that such leadership behaviors promote a greater inclination among employees to act proactively.

Contemporary research has advanced this perspective by revealing the broader influence of authentic leadership across diverse employee outcomes. Bai et al. (2022), for example, indicate that innovation is more likely to emerge when leaders support the development of proactive traits and encourage deeper involvement in work. Baquero (2023) shows that authentic leadership contributes to higher levels of well-being and strengthens trust in leadership, largely driven by greater engagement in work activities. Additionally, findings from Duarte et al. (2021) suggest that authentic leadership is linked to better individual outcomes, including enhanced performance and greater creativity.

An increasing stream of research highlights the importance of psychological and identity-related mechanisms in explaining how authentic leadership shapes employee behavior, particularly through pathways such as psychological empowerment and leader identification, which are associated with outcomes including creativity and proactive goal regulation (Umrani et al., 2025; Wang et al., 2024)

From the perspective of Social Identity Theory, authentic leadership can be understood through employees' identification with their leaders. When employees perceive a strong connection with their leaders, they are more likely to internalize shared values and develop a deeper attachment to the organization. This identification is associated with beneficial outcomes, including increased innovativeness, stronger organizational commitment, and a greater intention to remain with the organization. In this way, leader identification becomes an important mechanism that shapes how employees make sense of their work environment and how they reflect these perceptions in their attitudes and behaviors (Ashforth et al., 2008; Ashforth et al., 2016; Sluss & Ashforth, 2001; Zhu et al., 2013).

Although prior studies have advanced understanding in this area, several important issues remain insufficiently addressed. Existing research has largely focused on explaining leadership effects through a single psychological pathway, despite the possibility that leadership operates through both motivational and identity-related processes simultaneously. Empirical attention to the link between authentic leadership and proactive behavior has been concentrated primarily in private sector settings, leaving public sector organizations relatively underexplored. In addition, the role of identification in shaping proactive behavior remains unclear, as strong identification with leaders may either encourage or inhibit employees' independent initiative.

In response to these limitations, the present study develops a model in which authentic leadership influences proactive behavior through two complementary mediating mechanisms: psychological empowerment and leader identification. Organizational identification is incorporated as a contextual

moderator to examine its role in strengthening proactive behavior within bureaucratic public organizations.

This study makes three primary contributions. First, it combines motivational and social identity perspectives to offer a more integrative explanation of proactive behavior in public sector contexts. Second, it extends prior research by simultaneously examining psychological empowerment and leader identification as dual mediating pathways linking authentic leadership to proactive behavior. Third, it provides new insight into the potential downside of leader identification by exploring its unexpected relationship with proactive behavior in bureaucratic environments.

## **THEORETICAL REVIEW**

### ***Social Identity Theory***

This study adopts a Social Identity Theory perspective to explain how authentic leadership is linked to employees' proactive behavior through psychological empowerment, leader identification, and organizational identification. From this viewpoint, individuals construct their sense of identity through social categorization and comparison processes, which foster feelings of belonging and self-worth and subsequently influence their perceptions and behavioral responses in organizational settings (Abrams & Hogg, 1988; Ashforth & Mael, 1989; Ellemers et al., 2004; Turner & Reynolds, 2012).

Within this framework, authentic leadership is positioned as a central mechanism that shapes both employees' psychological conditions and identification processes. Leaders who consistently display transparency, integrity, and ethical conduct are more likely to cultivate a supportive environment that encourages active involvement. As a result, employees develop stronger psychological empowerment and deeper identification with both their leaders and the organization, which in turn stimulates proactive behavior. The conceptual model proposed in this study is presented in Figure 1.

### ***Authentic Leadership and Employees' Proactive Behavior***

Proactive behavior reflects employees' tendency to take initiative in anticipating future demands and improving existing work practices, including addressing potential problems and contributing to organizational development (Parker & Collins, 2010). Employees who exhibit proactive behavior actively seek opportunities to enhance work procedures, anticipate future challenges, and implement innovative solutions, rather than merely responding to assigned tasks.

Previous studies consistently suggest that authentic leadership is closely linked to the emergence of proactive behavior (Bai et al., 2022; Hu et al., 2018; Wen et al., 2021). Leaders who are perceived as sincere, transparent, and consistent tend to inspire employees to go beyond prescribed roles and engage more actively in initiative taking behaviors.

H1: Authentic leadership positively influences employees' proactive behavior.

### ***The mediating role of psychological empowerment***

Psychological empowerment can be understood as an intrinsic motivational state derived from employees' perceptions of the meaningfulness of their work, their competence in performing tasks, their autonomy, and their impact within the organization (Spreitzer, 1995). Higher levels of psychological empowerment enhance employees' confidence, capability, and sense of autonomy, thereby encouraging proactive behavior and initiative.

Prior studies indicate that authentic leadership significantly enhances psychological empowerment (Grošelj et al., 2020; Zhang et al., 2018). Employees who experience a strong sense of empowerment tend to be more inclined to engage in proactive behavior, as they view themselves as capable of influencing work outcomes and initiating meaningful changes (Satwika et al., 2025).

H2: Psychological empowerment positively influences employees' proactive behavior.

H3: Authentic leadership positively influences psychological empowerment.

H4: Psychological empowerment mediates the relationship between authentic leadership and proactive behavior.

### ***The mediating role of Leader Identification***

Leader identification describes how far employees integrate their leaders' values, beliefs, and characteristics into their personal self concept (Kark et al., 2003). When this identification becomes strong, employees are more inclined to mirror their leaders' attitudes and behaviors, including taking initiative and actively supporting organizational goals.

Empirical findings indicate that leader identification contributes substantially to shaping employees' proactive and innovative behaviors (Bai et al., 2022; Li & Peng, 2026; Umrani et al., 2025). Individuals who strongly identify with their leaders tend to show greater engagement and a higher tendency to take initiative, thereby encouraging proactive behavior within organizations.

H5: Leader identification positively influences employees' proactive behavior.

H6: Authentic leadership positively influences leader identification.

H7: Leader identification serves as a mediating variable linking authentic leadership and proactive behavior.

### ***The Moderating Role of Organizational Identification***

Organizational identification can be understood as the level at which employees feel psychologically connected to their organization and develop a sense of belonging within it (Ashforth & Mael, 1989). Employees with strong organizational identification are more likely to internalize organizational values and goals as part of their own identity.

Previous research indicates that organizational identification enhances employees' responsiveness to leadership signals and encourages greater involvement in proactive behavior (Astuti & Santoso, 2022). In other words, a stronger sense of organizational belonging makes employees more receptive to leadership influence and more willing to take initiative at work.

H8: Organizational identification moderates the relationship between authentic Leadership and proactive behavior.

H9: Organizational identification moderates the relationship between psychological empowerment and proactive behavior.

H10: Organizational identification moderates the relationship between leader identification and proactive behavior.

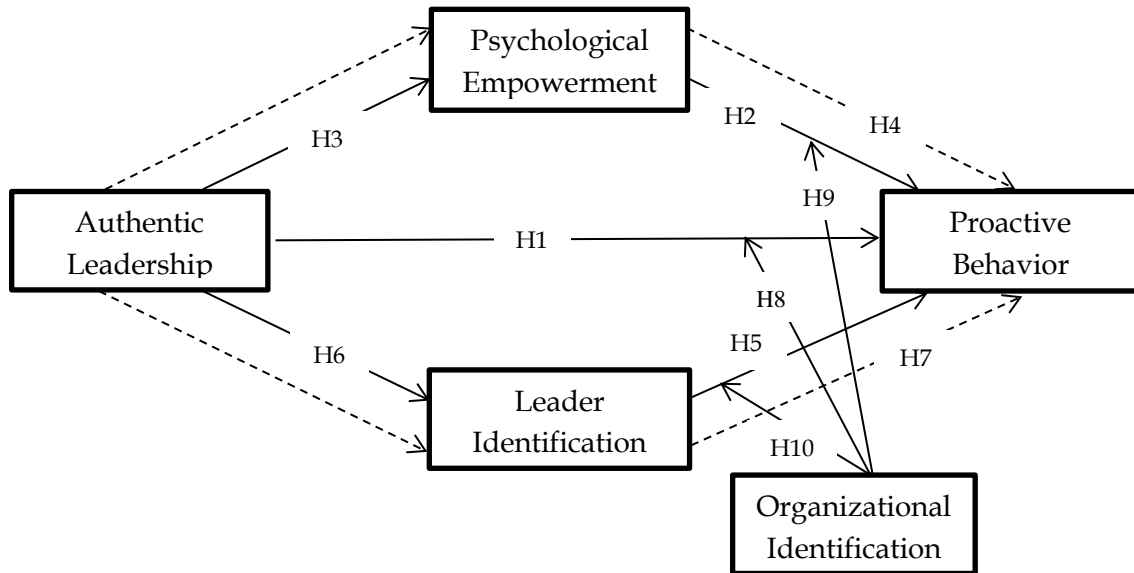


Figure 1. Conceptual Framework

## METHODOLOGY

The target population consisted of employees working in Tax Offices in West Sumatera and Jambi, totaling 794 individuals. Following the recommendations of Krejcie and Morgan (1970), the study established a minimum sample requirement of 260 participants.

Data were gathered via Indonesian-language questionnaires to promote clarity and comprehension. A five-point Likert scale was employed to assess all variables examined in this study.

Authentic leadership was assessed using the instrument developed by Neider & Schriesheim (2011), Psychological Empowerment using Spreitzer's (1995) scale, while leader identification was measured using the scale proposed Shamir et al. (1998). Organizational Identification through an adaptation of Mael & Ashforth (1992). Proactive Behavior was gauged with the instrument by Parker & Collins (2010).

The study employed PLS-SEM using SmartPLS 4.0 as the primary analytical technique to investigate associations among latent variables and generate predictive insights. Model adequacy was assessed by examining reliability and validity criteria. Convergent validity was considered acceptable when indicator loadings surpassed 0.70 and AVE values exceeded 0.50.

## RESULTS

This study presents the demographic characteristics of respondents to contextualize the survey sample. The sample comprised 260 employees drawn from 10 Primary Tax Offices under the Regional Office of the DGT of West

Sumatra and Jambi. Demographic variables included age, gender, educational background, and length of service.

Table 2. Description of Research Respondents

Categories	Details	Amount	Percentages (%)
Age (Years)	20-30	98	38
	31-40	94	36
	41-50	38	15
	>50	30	12
Gender	Male	133	51
	Female	127	49
Education	Senior High School	2	1
	Diploma I	22	8
	Diploma III	56	22
	Bachelor	149	57
	Master/Doctoral	31	12
Length of Service	0-5 years	11	4
	6-10 years	103	40
	11-15 years	70	27
	≥ 16 years	76	29

Source: processed data

### *Outer Model Measurement*

The measurement model was assessed for construct reliability and convergent validity. Per Hair et al. (2019) guidelines, indicator loadings >0.70 indicate robust convergent validity, while 0.60-0.70 loadings are acceptable in exploratory research.

Internal consistency was evaluated via Cronbach's Alpha and Composite Reliability (CR), with thresholds >0.70 signaling sufficient reliability. Full results are presented in Table 3.

Findings revealed most indicators had loadings >0.70, affirming convergent validity. Two Organizational Identification items (OI1 and OI6) fell short and were removed to refine the model. All constructs satisfied reliability standards (Cronbach's Alpha and CR >0.70), and AVE >0.50 for each, confirming they adequately explain their indicators' variance.

Table 3. Results of Outer Model Measurement

Constructs/items	Outer Loading	Note	Cronbach's Alpha	CR	AVE
Authentic Leadership			0.970	0.973	0.695
AL1	0.743	Valid			
AL2	0.769	Valid			
AL3	0.872	Valid			
AL4	0.865	Valid			
AL5	0.863	Valid			

Constructs/items	Outer Loading	Note	Cronbach's Alpha	CR	AVE
AL6	0.856	Valid			
AL7	0.774	Valid			
AL8	0.908	Valid			
AL9	0.889	Valid			
AL10	0.722	Valid			
AL11	0.785	Valid			
AL12	0.824	Valid			
AL13	0.743	Valid			
AL14	0.881	Valid			
AL15	0.915	Valid			
AL16	0.887	Valid			
Psychological Empowerment			0.945	0.952	0.626
PE1	0.769	Valid			
PE2	0.841	Valid			
PE3	0.843	Valid			
PE4	0.823	Valid			
PE5	0.808	Valid			
PE6	0.814	Valid			
PE7	0.795	Valid			
PE8	0.793	Valid			
PE9	0.774	Valid			
PE10	0.782	Valid			
PE11	0.709	Valid			
PE12	0.731	Valid			
Leader Identification			0.960	0.968	0.810
LI1	0.703	Valid			
LI2	0.943	Valid			
LI3	0.921	Valid			
LI4	0.944	Valid			
LI5	0.933	Valid			
LI6	0.904	Valid			
LI7	0.926	Valid			
Organizational Identification			0.817	0.861	0.584
OI1	0.660	Removed			
OI2	0.815	Valid			
OI3	0.795	Valid			
OI4	0.738	Valid			
OI5	0.705	Valid			
OI6	0.600	Removed			
Proactive Behavior			0.949	0.955	0.622
PB1	0.766	Valid			
PB2	0.777	Valid			
PB3	0.819	Valid			
PB4	0.777	Valid			
PB5	0.788	Valid			
PB6	0.758	Valid			
PB7	0.838	Valid			
PB8	0.818	Valid			

Constructs/items	Outer Loading	Note	Cronbach's Alpha	CR	AVE
PB9	0.794	Valid			
PB10	0.771	Valid			
PB11	0.818	Valid			
PB12	0.750	Valid			
PB13	0.776	Valid			

Source: Processed data

### *Inner Model Measurement*

The structural model was evaluated using SmartPLS bootstrapping. Predictive relevance was gauged via the coefficient of determination ( $R^2$ ), reflecting the proportion of variance in endogenous constructs accounted for by the model.

Table 4. Calculation Results of The R-Square Value

Variable	R Square	R Square Adjusted
Leader Identification	0.748	0.747
Psychological Empowerment	0.303	0.300
Proactive Behavior	0.424	0.408

Source: Processed data

Table 4 displays the  $R^2$  results for each endogenous construct. Leader Identification obtained an  $R^2$  value of 0.748, indicating that approximately 74.8% of its variance is accounted for by the model, suggesting a level approaching substantial explanatory power. Psychological Empowerment had  $R^2 = 0.303$ , indicating weak-to-moderate explanation and potential influence from unmodeled factors. Proactive Behavior showed  $R^2 = 0.424$ , denoting moderate explanatory strength. Hypotheses were tested via SmartPLS bootstrapping, assessing path significance through t-statistics and p-values.

Findings reveal that authentic leadership significantly and positively affects proactive behavior. Psychological Empowerment positively and significantly impacts Proactive Behavior ( $\beta = 0.515$ ;  $p < 0.05$ ). Leader Identification has a significant negative effect on Proactive Behavior ( $\beta = -0.547$ ;  $p < 0.05$ ). Authentic Leadership strongly predicts both Psychological Empowerment ( $\beta = 0.550$ ;  $p < 0.05$ ) and Leader Identification ( $\beta = 0.865$ ;  $p < 0.05$ ).

Table 5. Direct Effects

Path Between Variables	Original Sample	T-Value	P-Value	Conclusion
Authentic Leadership -> Proactive Behavior	0.495	4.261	0.000	Accepted
Psychological Empowerment -> Proactive Behavior	0.515	6.405	0.000	Accepted
Leader Identification -> Proactive Behavior	-0.547	4.305	0.000	Rejected

Authentic Leadership -> Psychological Empowerment	0.550	9.079	0.000	Accepted
Authentic Leadership -> Leader Identification	0.865	46.437	0.000	Accepted

Source: Processed data

Table 6 presents the results of the mediation analysis, which examined whether psychological empowerment and leader identification explain the relationship between authentic leadership and proactive behavior.

Table 6. Indirect Effects (Mediation Results)

Path Between Variables	Original Sample	T-Value	P-Value	Conclusion
Authentic Leadership -> Psychological Empowerment -> Proactive Behavior	0.283	4.880	0.000	Accepted
Authentic Leadership -> Leader Identification -> Proactive Behavior	-0.473	4.212	0.000	Rejected

Source: Processed data

The results reveal that Psychological Empowerment significantly mediates the relationship between Authentic Leadership and Proactive Behavior ( $\beta = 0.283$ ;  $p < 0.05$ ). This finding suggests that authentic leadership enhances proactive behavior indirectly by strengthening employees' psychological empowerment.

Leader Identification shows a significant negative mediating effect ( $\beta = -0.473$ ;  $p < 0.05$ ), suggesting that heightened leader identification can, in this context, diminish employees' proactive behavior.

Table 7 outlines moderation analysis outcomes, assessing whether Organizational Identification moderates the effects of independent variables on Proactive Behavior.

Organizational Identification significantly moderates the relationship between Authentic Leadership and Proactive Behavior, as evidenced by a positive coefficient demonstrating that stronger organizational identification amplifies authentic leadership's impact on proactive behavior.

Table 7. Moderation Effects

Path Between Variables	Original Sample	T-Value	P-Value	Conclusion
Organizational Identification x Authentic Leadership -> Proactive Behavior	0.314	2.709	0.003	Accepted
Organizational Identification x Psychological Empowerment -> Proactive Behavior	-0.013	0.233	0.408	Rejected

Organizational Identification x Leader Identification -> Proactive Behavior	-0.300	2.504	0.006	Rejected
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Source: Processed data

Organizational Identification does not, however, moderate the relationship between Psychological Empowerment and Proactive Behavior ( $\beta = -0.013$ ;  $p > 0.05$ ). Notably, Organizational Identification does significantly moderate the relationship between Leader Identification and Proactive Behavior ( $\beta = -0.300$ ;  $p < 0.05$ ), with the negative coefficient indicating that stronger organizational identification weakens the already-negative effect of leader identification on proactive behavior.

## DISCUSSION

This study demonstrates that authentic leadership significantly promotes employees' proactive behavior by fostering a foundation of trust, transparency, and psychological safety, consistent with Authentic Leadership Theory. When leaders exhibit ethical, consistent, and transparent behaviors, employees are more likely to take initiative and engage in proactive actions.

Psychological empowerment is also found to have a positive influence on proactive behavior. Consistent with Spreitzer (1995) and the Proactive Motivation Model (Parker & Bindl, 2017), employees who perceive higher levels of meaning, competence, and autonomy are more inclined to initiate constructive changes. This finding underscores the importance of psychological empowerment as a key motivational mechanism linking leadership and proactive behavior.

A key contribution of this study lies in identifying a negative association between leader identification and proactive behavior, contrasting with previous studies that predominantly underscore its positive role, the present findings suggest a potential "dark side." Strong identification with leaders may lead to psychological dependence, causing employees to prioritize conformity over independence and initiative. This result aligns with Kark et al. (2003) and Howell and Shamir (2005), who emphasize that identification can produce dual outcomes, facilitating alignment with leaders while potentially constraining autonomous and proactive behaviors. Such dependence may limit employees' ability to act independently. In bureaucratic settings marked by rigid hierarchies and formal procedures, such conditions may limit employees' inclination to engage in proactive and innovative behaviors (Zhu et al., 2013; Lu et al., 2020).

Mediation analysis indicates that psychological empowerment plays a positive mediating role in the link between authentic leadership and proactive behavior, whereas leader identification functions as a negative mediator. These findings underscore dual mechanisms motivational and identity based working in opposing ways. Authentic leadership directly spurs proactive behavior and indirectly shapes it via these divergent routes.

Grounded in Social Identity Theory (Tajfel & Turner, 1986), the results indicate that organizational identification strengthens the influence of authentic

leadership on employees' proactive behavior. Employees who feel a strong connection to their organization are more likely to respond to leadership signals by engaging in proactive actions. In contrast, psychological empowerment functions independently, suggesting that proactive behavior can arise from intrinsic motivation without being contingent on organizational attachment.

This study advances current understanding by combining motivational and identity-related perspectives within a single conceptual model, while also highlighting the situational role of leader identification. The findings indicate that, in public sector settings, organizations need to strengthen authentic leadership practices and promote psychological empowerment. At the same time, it is important to regulate the extent of leader identification to ensure that employees' independence and proactive initiative are not undermined.

## **CONCLUSIONS AND RECOMMENDATIONS**

The results underscore the central role of authentic leadership in shaping employees' proactive behavior. Authentic leadership not only directly promotes proactive actions but also enhances employees' psychological empowerment and identification with their leaders. Increased psychological empowerment, reflected in stronger feelings of meaning, competence, autonomy, and impact, further encourages employees to engage in proactive behavior.

Leader identification, however, shows a negative association with proactive behavior, indicating that excessive reliance on leaders may weaken employees' autonomy and initiative. In contrast, psychological empowerment acts as a positive mediator in the relationship between authentic leadership and proactive behavior, while leader identification transmits this effect in an opposite direction. Organizational identification strengthens the positive influence of authentic leadership on proactive behavior, suggesting that employees who feel more attached to their organization are more inclined to convert leadership influence into proactive actions.

These findings offer a deeper understanding of how authentic leadership affects proactive behavior through both motivational and identity-related mechanisms. They also highlight the need for organizations to reinforce psychological empowerment and authentic leadership practices in order to promote proactive behavior in the workplace.

## **FURTHER STUDY**

The findings of this research need to be interpreted with caution due to certain constraints. The respondents were drawn exclusively from tax offices in West Sumatra and Jambi, which may reduce the extent to which the results can be generalized to other contexts. Moreover, the cross-sectional nature of the study does not allow for definitive conclusions regarding causal relationships. Future studies are encouraged to employ longitudinal or experimental approaches to strengthen causal interpretations. In addition, extending the research model by incorporating variables such as intrinsic motivation, alternative leadership styles, and reward systems may offer deeper insights. The negative effect of leader identification identified in this study warrants further

investigation to better understand the contextual conditions under which it may produce either positive or negative outcomes.

## ACKNOWLEDGMENT

The authors would like to express their deep gratitude to colleagues and reviewers for their insightful comments and valuable input, which have significantly enhanced the overall quality of this research. The authors also gratefully acknowledge the employees of the tax offices under the Regional Office of the Directorate General of Taxes in West Sumatera and Jambi for their participation and support throughout the data collection process.

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