



THE INFLUENCE OF REMUNERATION, MOTIVATION AND JOB SATISFACTION ON EMPLOYEE PERFORMANCE IN TAX OFFICE IN MAKASSAR CITY

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Abstract

The purpose of this study was to determine and analyze the effect of reward, motivation and job satisfaction on employee performance in the Makassar City Tax Service Office and the dominant variables affecting employee performance in the Makassar City Tax Service Office. The population taken in this study were all tax employees of the General Directorate of Taxation of Makassar City up to 449 people. The number of samples is 112 people. The sampling technique used in this study was random sampling and the analytical method used was multiple regression analysis. The result is that reward, motivation and job satisfaction influence the performance of tax officials in Makassar with an R Square value of 0.596 or 59.6%, while the remaining 40.4% is influenced by other variables. Reward has a positive and significant partial effect on performance and motivation and job satisfaction has a positive and significant partial effect on the performance of tax officers in KP in Makassar. The most dominant variable affecting the performance of tax officials is motivation with an effect coefficient of 0.543.

Keywords: *Remuneration, Motivation, Job Satisfaction and Employee Performance*

A. INTRODUCTION

Issues related to human resources in an organization require attention because no matter how advanced the technology used in an organization and how large the resources of the organization, it is the employees of the organization that ultimately run it. This shows that without the support of quality employees in doing their jobs, organizational success is not achieved. The contribution of employees in an organization will determine the progress or decline of the organization.

Managing to achieve high performance of human resources aims to improve the company as a whole. Performance is actually a very complex concept, both definition and measurement of which is often a challenge for management theory and organizational behavior researchers because it is multidimensional. So performance measurement must interact with different measurement dimensions. Dessler (1992) defines performance as work performance, namely the comparison between

actual work results and established work standards. Nawawi (in Retnaningsih, 2007) says that productivity performance improvement activities begin with efforts to encourage encouragement or the motivation to be successful in performing the work based on the awareness of the personnel in question.

Reward employees are expected to provide feedback to the organization (better performance). Rewarding employees can motivate employees to work so that it affects the organization. Deputy Director General of Transparency International Indonesia (TII), Luki Djani (in Tribunnews, 2012) said that workers' compensation cannot reach the potential of additional income that workers receive. These other instruments, for example, the negotiation process between the taxpayer and the employee who receives the tax, take place publicly and there is an independent third party. In addition, tax advisors are not expected to be ex-tax employees in order to be objective.

Motivation is the most important factor for an employee at work. Even if the employee's high capacity is accompanied by sufficient resources, if there is no motivation to do the work, the work will not go as expected. In addition, high motivation from leaders is very important in the context of employee development and it is a way to apply the right motivation theory to involve subordinates, which is very important to know his subordinates.

Employee response to job satisfaction has received much attention among researchers. Job satisfaction is very important for both employees and the company. This area has attracted the attention of academics and corporate experts. Job satisfaction is a type of employee work behavior that is a pleasant or positive emotional outcome of job evaluation or work experience (Locke, in Vanderberg and Lance, 1992). Job satisfaction is determined by the difference between what is expected and what one actually feels or receives from work..

From the results of the researchers' initial observations on the performance of the employees, it was shown that there were still some employees in the Tax Service Office in Makassar City whose work results were not good. This is shown by the presence of employees who only come to complete the attendance list, who then leave to do other activities such as meals, attend family events and the delay of employees in providing services to the public in tax administration.

B. METHODS

Research design

This research is a quantitative research conducted using the survey method by completing periodic Likert questionnaires and the research object is the employees in the tax office in Makassar city.

From the data obtained, the characteristics of the respondents will be studied, so it is expected to report each research variable and the relationship between each variable, which in this study is an increase in reward, motivation and job satisfaction as independent variables and employee performance as dependent variables.

Population and Sample

Arikunto (1996) says that the sample in this study was taken from 25% of the total population, it is based on the opinion that if the subject is large, it can be taken

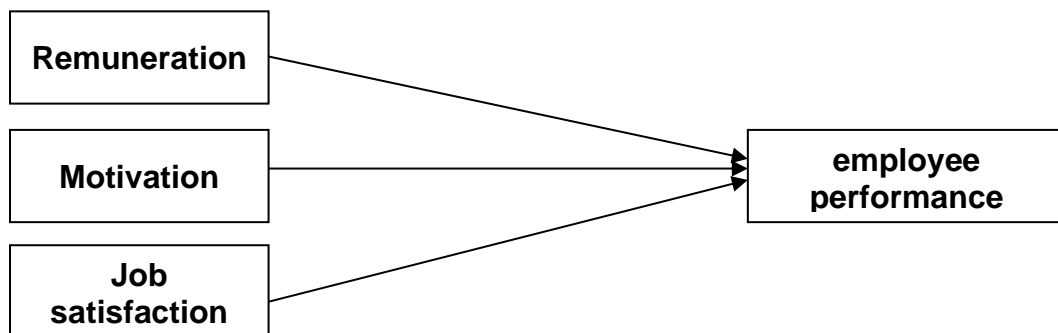
between 10-15% or 20-25%. . Thus, the number of samples is set at 25% of the population, namely $25\% \times 449 = 112.25$ rounded to 112 people.

Samples are taken proportionally based on work units at the tax office. From the table above, it is known that the number of samples at the regional tax office was 23 people, 28 people in Central Makassar PKP, 19 people in West Makassar PKP, 22 people in North Makassar PKP, 20 people in Makassar PKP South. Makassar KPP.

Data Analysis Techniques

The data obtained from the research results were analyzed using descriptive statistical analysis and inferential statistical analysis, namely the multiple regression test. The concept frameworks in this study is:

Figure 1. Conceptual framework of the influence of remuneration, motivation and job satisfaction on the performance of tax officials



Based on the conceptual framework of the research above, the research hypothesis is as follows:

1. Remuneration affects the performances of tax office employees in Makassar City
2. Motivation influences the performances of tax office employees in Makassar City
3. Job Satisfaction affects the performance of tax office employees in Makassar City
4. Which variable is the most dominant? Remuneratation, motivatation and job satisfaction affects the performance of tax officials in Makassar City

C. RESULT ANALYSIS

3.1 Multiple Regression Analysis Test Results

ANOVA b

Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	1241666	3	413,889	53,167	.000a
	residual	840,754	108	7,785		
	Total	2082420	111			

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Based on the F test, the value of $F_{count} = 53.167$ with sig value = $0.000 < 0.05$. This shows that the multiple regression model is suitable to be used in analyzing the effects of salary, motivation and job satisfaction on employee performance in tax office in Makassar city. So, reward, motivation and job satisfaction affect employee performance in tax office in Makassar city.

Based on the regression analysis, the value of R Square = 0.596 was obtained. It is shown that 59.6% of the changes in employee performance variables in the tax office in Makassar city are determined (influenced) by salary, motivation and job satisfaction.

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	std. Error	Betas		
1	(Constant)	8,244	2,386		3,455	.001
	X1	.375	.079	.347	4,675	.000
	X2	.543	.082	.519	6,646	.000
	X3	.415	.085	.443	4,863	.000

a. Dependent Variable: Y

Based on the t test it is known that:

tcount value =4.675 with the effect coefficient of reward variable on employee performance in tax office in Makassar city of 0.375 and significance value (sig) = 0.000 <0.05. This shows that the reward variable has a positive effect on employee performance in the tax office in Makassar City.

tcount value =6.646 with the effect coefficient of performance motivation variable of tax office employees in Makassar city of 0.543, and significance value (sig) = 0.000 <0.05. The motivational variable has been shown to have a positive effect on employee performance in the tax office in Makassar City.

tcount value =4.863with the effect coefficient of job satisfaction variables on employee performance in tax office in Makassar city of 0.415 and significance value (sig) = 0.000 <0.05. It has been shown that the change in job satisfaction has a positive effect on the performance of employees in the tax office in Makassar city.

So, the first hypothesis states that reward, motivation and job satisfaction affect the performance of employees in tax office in Makassar city.

Based on the influence coefficient of the variables of reward, motivation and job satisfaction, it is known that the one with the highest value of the coefficient is imotivation of i0.543. So the second hypothesis which states that the dominant variable has an effect on the performance of an employee in the tax office in Makassar City is motivation, obtained.

D. DISCUSSION

4.1 The effect of remuneration, motivation, and job satisfaction has an effect on employee performance at the tax office in Makassar City

Based on the data analysis results, it is known that compensation, motivation and job satisfaction have an effect on employee performance in the tax office in Makassar city. Therefore, if compensation, motivation and job isatisfaction increase, it will increase the performance of employees in the tax office in Makassar city. The improvement of employee performance can be done by increasing the harmonious relationship between managers and employees to create good motivation and job satisfaction to support the improvement of employee performance in the tax office in Makassar city.

Based on the multiple regression analysis in Appendix 6, the value of R Square = 0.596 was obtained. It has been shown that 59.6% of the variation of employee performance variables is determined (influenced) by the variables of reward, motivation and job satisfaction. It shows that there are other variables that influence the performance of employees in the tax office in Makassar city by 40.4%. Other variables believed to influence employee performance that are not included in this research model, such as leadership, work culture, organizational climate, education and training, etc.

4.2 Effect of remuneration on employee performance

From the regression equation, it is known that the compensation variable has a positive effect on employee performance in the tax office in Makassar city. If the value of compensation increases, especially in the TKPKN and TKT sections of employees, this will cause an increase in employee performance. This is due to the fact that the compensation department can provide additional income for each employee and is directly related to the achievement of individual and organizational objectives, so that employees are more focused on work. The compensation system for each employee is part of the bureaucratic reform implemented by the government. Civil servants who until now only receive compensation in the form of pay per person and pay per post, the Ministry of Finance initiated bureaucratic reforms, one of which changes the compensation system from personal and post considerations to compensation based on evaluation and achievement of objectives of performance. (KPI), the Bureaucracy reform should be carried out in stages for all levels of civil servants, initiated by the Ministry of Finance, by changing the compensation system, where the acceptance of employees, in addition to the salary based on the class, was also given additional income as a consideration of actual performance.

4.3 The effect of motivation on employee performance

Motivation is a psychological process that reflects the interaction between attitudes, needs, perceptions and decisions that take place within a person. In our daily life, motivation is defined as the whole process of encouraging or stimulating employees so that they are willing to cooperate willingly and without coercion. Thus, the better motivation to work in the city tax office can lead to better employee performance. Motivation arises as a result of two (2) factors, namely internal factors are factors that come from within a person while external factors are factors outside a person. Wahyosumidjo (2001) says that motivation is a process that arises as a result of factors within a person called internal or factors outside a person called external. Therefore, increasing the value of motivation can be done by giving enthusiasm to each employee in the performance of their duties and

4.4 Effect of job satisfaction on employee performance

From the regression equation, it is known that the variable of job satisfaction affects the performance of employees. If the value of job satisfaction increases, it will cause an increase in employee performance in the tax office in Makassar city. Thus, the higher the value experienced by the employees in the tax office in Makassar city can lead to high employee performance.

Based on the description above, it shows that the job satisfaction experienced by each employee is different. But there are conditions that can

provide job satisfaction to any employee. Employees' attitude towards their work can be based on various characteristics that are taken into account by each worker (employee) such as wages/salaries, working conditions and promotion opportunities. A person's attitude towards his work reflects his pleasant and unpleasant experiences at work and his hopes for the future. In addition, by giving employees the opportunity to participate more in setting goals, they begin to feel more part of the organization.

4.5 Dominant influence

Dominant influence means that when compensation, motivation, and job satisfaction increase, motivation has the greatest influence. So, to increase the value of employee performance, the biggest priority is to encourage employees at work without neglecting compensation and job satisfaction.

This is because highly motivated individuals will feel responsible for the tasks at hand and will strive until they complete them successfully. Meanwhile, individuals with low motivation have less responsibility for the tasks assigned to them, and if they have problems completing tasks, they tend to blame things outside of themselves. In addition, individuals who are highly motivated will be creative in finding new ways to accomplish tasks as effectively as possible and also dislike doing the same routine work over and over again.

E. CONCLUSION

Based on the results of research and discussion, the conclusions of this study are as follows:

1. Remuneration, motivation and job satisfaction affect employee performance at the tax office in Makassar City. Remuneration, motivation and job satisfaction partially affect employee performance at the tax office in Makassar City
2. Motivation is the dominant variable influencing employee performance at the tax office in Makassar City.

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