The Influence of Compensation, Job Satisfaction, and Job Performance on Employee Performance at the Polonia Medan Pratama Tax Office

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Article Information	ABSTRACT
	This study aims to determine the effect of compensation, job satisfaction and work ability partially and simultaneously on the performance of employees work in the Kantor Pelayanan Pajak Pratama Medan Polonia with population of 95 people, and a study sample. of 93 people. The data analysis technique used is multiple regression analysis using the IMB Statistics computer program for Product and Service Solution (SPSS) version 24. Based on the analysis results obtained compensation have a positive and significant effect on the performance of employees work of the Kantor Pelayanan Pajak Pratama Medan Polonia, this is supported by the results of t count analysis > t-table (2,938 > 1,987) at n = 93 at 95% significance level. Job satisfaction has a not effect on the performance of employees work of the Primary Tax Service Office of Medan Polonia, this is supported by an analysis of t count > t-table (2,128 > 1,987) at n = 93 at 95% significance level. Work ability has a effect on the performance of employees work of the Kantor Pelayanan Pajak Pratama Medan Polonia, this is supported by an analysis of t count >-table (3,335 > 1,987) at n = 93 with a significant level of 95%.Value of F-count > F table (16,396 > 2,71) This states that together (multiple) there are positive and significant effects of compensation, job satisfaction and work ability on the performance of employees work of employees of the Kantor Pelayanan Pajak Pratama Medan Polonia. **Keywords**: Compensation, job satisfaction and work ability and performance of employees work

1. Introduction

The success of an organization is determined by how well the planned organizational goals can be achieved, both in government and private sectors. To achieve these goals, the involvement of various elements within the organization is crucial, including human resources. Human resources are key determinants of success in an organization. Organizations require human resources capable of working better and faster, thus necessitating employees with high performance. Employee performance is reflected in all forms of activities related to training, guidance, and provision of facilities conducted by government agencies to employees in accordance with applicable laws and regulations. Sinambela (2012:136) defines employee performance as the ability of employees to perform specific skills. This can be assessed by evaluating the performance of employees within the organization. Performance evaluation is conducted by comparing the performance produced by employees with performance

indicators, which are aspects of measurement in performance appraisal. Based on the above description, performance plays a crucial role in an organization, prompting government organizations to undertake various efforts to enhance employee performance.

The Polonia Medan Pratama Tax Office is one of the government institutions tasked with providing tax education, services, and oversight. This aligns with the government's role in development implementation and various public services. In carrying out its functions and duties, the Polonia Medan Pratama Tax Office requires resilient, highly disciplined, dedicated employees who take responsibility for their assigned tasks, to work effectively and achieve desired targets. A phenomenon observed at the Polonia Medan Pratama Tax Office is employee performance issues such as lack of accountability, leading to accumulation of unfinished tasks within set deadlines. This impacts employee performance and the company's goals, particularly in achieving desired quality and progress, alongside recurring errors necessitating task repetition.

One way to improve employee performance is by providing fair and appropriate compensation based on their achieved work performance. The goal of compensation is to reward employee loyalty to the company and their responsibilities, as well as to reduce turnover. Another factor that can influence employee performance is job satisfaction. Job satisfaction refers to an individual's or employee's feelings towards their work, whether it meets their needs or not. Employees experience job satisfaction when their work yields rewards that are fair and appropriate for them. Another factor influencing employee performance is job capability. Capability refers to an individual's capacity to perform various tasks within a job. Employee job capability is a factor that enables an employee to successfully complete tasks. This capability can be supported by education and training aspects. Capability may also include talents and interests possessed by employees, allowing them to execute tasks effectively and achieve optimal results.

Employee capabilities can also involve skills that need continual improvement, as skills are specific, focused, yet dynamic abilities that require dedicated time to learn and can be proven to enhance performance when mastered. Indra (2012) conducted a study titled "The Influence of Capability and Motivation on Employee Performance in the West Tanjung Jabung District Education Office." The findings of this research indicate that job capability significantly affects the performance of employees in the West Tanjung Jabung District Education Office.

2. Materials and Method

This research was conducted at the Polonia Medan Pratama Tax Office located at Jalan Sukamulia No. 17A, Medan City, North Sumatra Province, postcode 20152. The population for this study consisted of all employees of the Polonia Medan Pratama Tax Office, totaling 95 individuals. According to the statement "if the subjects are less than 100 people, the sample is part of the population", if the population exceeds 100 or more, a sample size of 10-15% or 20-25% or more can be taken. Because the study population is still below 100, the sample size for this research was set at the entire population of 93 individuals, excluding the Office Head and the Researcher.

Data collection techniques included the use of questionnaires (surveys), interviews, observations, and documentation. The research instrument utilized the Likert Scale. Data analysis techniques

involved testing data quality through validity testing, reliability testing, classical assumption testing, multiple linear regression analysis, hypothesis testing, F-test, and determination coefficient testing.

3. Result and Discussion

Data Quality Test

Validity Test

Validity testing of the instrument can be observed in the Corrected Item-Total Correlation column. If the correlation coefficient obtained is greater than the critical value (r-hitung > r-tabel), then the instrument is considered valid.

Table 1. Validity Test

Variabel	Instrumen		r-hitung	r-tabel	Keterangan
Kompensasi (X1)	1)	K1	0.494	0.203	Valid
	2)	K2	0.734	0.203	Valid
	3)	K3	0.586	0.203	Valid
	4)	K4	0.681	0.203	Valid
	5)	K5	0.733	0.203	Valid
	6)	K6	0.643	0.203	Valid
	7)	K7	0.667	0.203	Valid
	8)	K8	0.586	0.203	Valid
	9)	K9	0.683	0.203	Valid
	10)	K10	0.700	0.203	Valid
Kepuasan kerja (X2)	1)	KK1	0.372	0.203	Valid
	2)	KK2	0.489	0.203	Valid
	3)	KK3	0.402	0.203	Valid
	4)	KK4	0.550	0.203	Valid
	5)	KK5	0.540	0.203	Valid
	6)	KK6	0.429	0.203	Valid
	7)	KK7	0.547	0.203	Valid
	8)	KK8	0.517	0.203	Valid
	9)	KK9	0.611	0.203	Valid
	10)	KK10	0.563	0.203	Valid
Kepuasan kerja (X3)	1)	KM1	0.506	0.203	Valid
	2)	KM2	0.542	0.203	Valid
	3)	KM3	0.276	0.203	Valid
	4)	KM4	0.620	0.203	Valid
	5)	KM5	0.545	0.203	Valid
	6)	KM6	0.536	0.203	Valid
	7)	KM7	0.468	0.203	Valid
	8)	KM8	0.517	0.203	Valid
	9)	KM9	0.522	0.203	Valid
	10)	KM10	0.431	0.203	Valid
Kinerja Pegawai (Y)	1)	KP1	0.287	0.203	Valid
	2)	KP2	0.535	0.203	Valid
	3)	KP3	0.411	0.203	Valid
	4)	KP4	0.540	0.203	Valid
	5)	KP5	0.400	0.203	Valid

6)	KP6	0.654	0.203	Valid
7)	KP7	0.649	0.203	Valid
8)	KP8	0.515	0.203	Valid
9)	KP9	0.339	0.203	Valid
10)	KP10	0.488	0.203	Valid

Source: Research Results 2023

Reliability Test

Reliability testing is conducted to determine whether the measuring instrument used is dependable and remains consistent if the measurement is repeated. A questionnaire is considered reliable if Cronbach's Alpha is greater than 0.6. This indicates that the research data is deemed reliable.

Table 2. ReliabilityTest

Variabel	Cronbach's Alpha	Batas Reliabilitas	Keterangan
Kompensasi (X1)	0.758	0.6	Reliabel
Kepuasan kerja (X2)	0.717	0.6	Reliabel
Kemampuan kerja (X3)	0.713	0.6	Reliabel
Kinerja Pegawai (Y)	0.704	0.6	Reliabel

Source: Research Results 2023

Classical Assumption Testing

Normality Test

Data normality testing is conducted to determine whether the dependent and independent variables in the regression model have a normal distribution or not. Good data is characterized by a normal distribution. The results of the normality test can be seen in the table below.
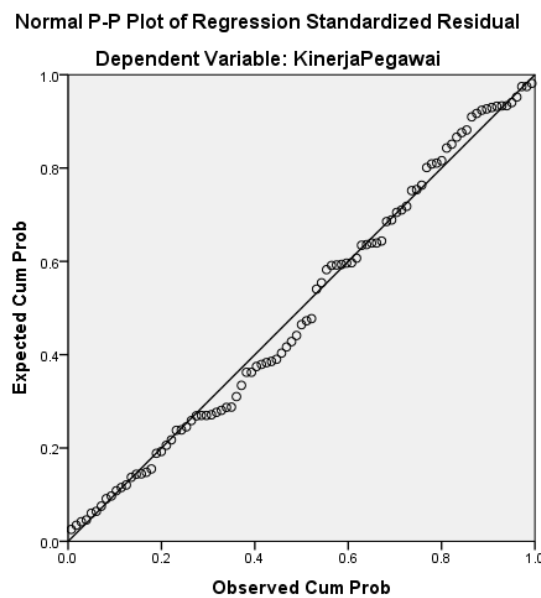

Figure 1. Data Normality Test Graph

Based on Figure 1 above, it can be seen that the data spreads around the diagonal line and follows the direction of the diagonal line in the histogram graph. This indicates a pattern of normal distribution. Therefore, it can be concluded that based on the P-P plot graph, the regression model meets the assumption of normality.

Multikolinieritas Test

Table 3. Multikolinieritas Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kompensasi	.775	1.291
	KepuasanKerja	.920	1.086
	KemampuanKerja	.782	1.279

a. Dependent Variable: KinerjaPegawai
Source: Research Results 2023

The tolerance values indicate that no independent variable has a tolerance value below 0.10, which means there is no correlation between independent variables or multicollinearity. The calculation results of the variance inflation factor (VIF) also show the same result, with no independent variable having a VIF value exceeding 10. Therefore, it can be concluded that there is no multicollinearity among the independent variables in the regression model.

Heteroskedastisitas Test

The heteroskedasticity assumption test concludes that there is no heteroskedasticity in the regression model. In other words, there is an equality of variance in the residuals from one observation to another. The results of the heteroskedasticity test can be seen in the following Figure 2 :
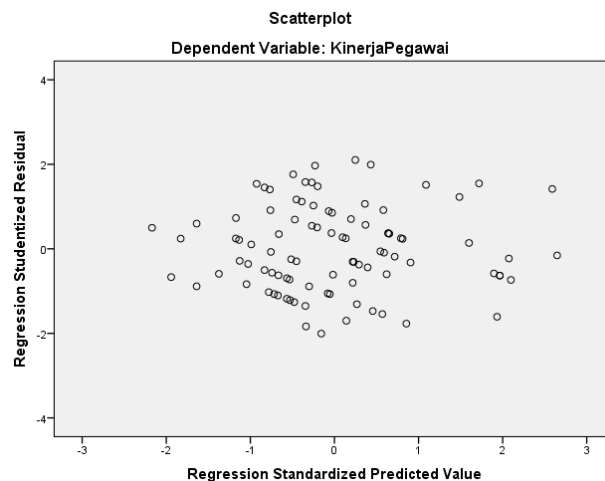

Figure 2. Heteroskedastisitas Test

Hipotesis

T Test

Table 4. T Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.818	3.977		4.229	.000
	Kompensasi	.201	.069	.284	2.938	.004
	KepuasanKerja	.163	.076	.189	2.128	.036
	KemampuanKerja	.268	.080	.321	3.335	.001

a. Dependent Variable: KinerjaPegawai

Source: Data processed in 2023

Based on the table above, the partial t-test values for each independent variable affecting the dependent variable are as follows:

1. The compensation variable has a p-value (in the Sig. column) of $0.004 < 0.05$, which indicates significance. Additionally, the t-value of $2.938 >$ the critical t-value of 1.987, indicating significance. This means that compensation has a positive and significant effect on employee performance.
2. The job satisfaction variable has a p-value (in the Sig. column) of $0.036 < 0.05$, indicating significance. The t-value of $2.128 >$ the critical t-value of 1.987 also indicates significance. This shows that job satisfaction has a positive and significant effect on employee performance.
3. The job capability variable has a p-value (in the Sig. column) of $0.001 < 0.05$, indicating significance. The t-value of $3.335 >$ the critical t-value of 1.987 also indicates significance. This indicates that job capability has a positive and significant effect on employee performance.

F Test

Table 5. Simultas Test (F Test)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	211.851	3	70.617	16.396	.000^b
	Residual	383.310	89	4.307		
	Total	595.161	92			

a. Dependent Variable: KinerjaPegawai

b. Predictors: (Constant), KemampuanKerja, KepuasanKerja, Kompensasi

Source: Data processed in 2023

Based on the F-test or ANOVA or simultaneous test above, the obtained F-value is 16.396 at $\alpha = 5\%$ or 0.05 significance level, with a significance level of 0.000 because the probability value (0.000) is

much smaller than 0.05. Therefore, the regression model can be used to predict that compensation (X1), job satisfaction (X2), and job capability (X3) as independent variables together (simultaneously) have a significant positive effect on employee performance (Y). In other words, compensation (X1), job satisfaction (X2), and job capability (X3) together simultaneously influence employee performance positively and significantly because the F-value > F-critical, specifically 16.396 > 2.71. This means that implementing compensation (X1), job satisfaction (X2), and job capability (X3) together in an organization will lead to an increase in employee performance (Y), whereas not implementing them together will result in a decrease in employee performance (Y).

Analysis of the Coefficient of Determination ($R2$)

Table 6. Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.597a	.356	.334	2.075

a. Predictors: (Constant), KemampuanKerja, KepuasanKerja, Kompensasi

Source: Data processed in 2023

The processed results in the table above show an adjusted coefficient of determination (Adjusted R-Square) of 0.356. This means that 35.6% of the dependent variable (employee performance) is influenced or explained by the independent variables: compensation, job satisfaction, and job capability. The remaining 64.4% (100% - 35.6%) is influenced or explained by other variables outside the scope of this study.

Regression Equation Results

Table 7. Multiple linear regression

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.818	3.977		4.229	.000
	Kompensasi	.201	.069	.284	2.938	.004
	KepuasanKerja	.163	.076	.189	2.128	.036
	KemampuanKerja	.268	.080	.321	3.335	.001

a. Dependent Variable: KinerjaPegawai

Source: Data processed in 2023

The formulated regression equation has been processed to obtain the final equation:

$$Y = 16{,}818 + 0{,}201X_1 + 0{,}163X_2 + 0{,}268X_3$$

In this regression model, the constant value of 16.818 signifies that when the independent variables in the model (compensation, job satisfaction, and job capability) are assumed to be zero, employee performance (Y) will increase by 16.818 units.

The coefficient value $\beta_1 = 0.201$ $\beta_1 = 0.201$ in this study indicates that the variable compensation (X1) influences employee performance (Y). This shows that when compensation is fulfilled, employee performance increases by 0.201 units.

The coefficient value $\beta_2 = 0.163$ $\beta_2 = 0.163$ in this study indicates that the variable job satisfaction (X2) influences employee performance (Y). This demonstrates that when job satisfaction is fulfilled, employee performance increases by 0.163 units.

The coefficient value $\beta_3 = 0.268$ $\beta_3 = 0.268$ in this study indicates that the variable job capability (X3) positively influences employee performance (Y). This indicates that when job capability is fulfilled, employee performance increases by 0.268 units

4. Disscussion

The Effect of Compensation on Employee Performance

Partially, this research shows that compensation has a positive and significant impact on employee performance. This influence indicates that compensation is directly related to employee performance, meaning that adequate compensation affects high-quality employee performance. This underscores the important role of compensation in enhancing employee performance at the Polonia Medan Pratama Tax Office. This is evident from respondents' answers, where on average they agree that they receive a salary commensurate with their job description, their workload, overtime pay for extra hours worked, appropriate recognition for work done outside regular hours, annual holiday allowances, family allowances compliant with regulations, incentives matching their efforts, bonuses for exceeding set standards, and adequate infrastructure and facilities supporting good work outcomes.

The Effect of Job Satisfaction on Employee Performance

Partially, the results of this study indicate that loyalty has a positive and significant influence on employee performance. In other words, fulfilling loyalty at the Polonia Medan Pratama Tax Office will impact employee performance. This highlights the crucial importance of job satisfaction to be implemented at the Polonia Medan Pratama Tax Office. This is evident from respondents' answers, where on average they agree that the tasks assigned match their abilities, the work received aligns with their desires, the salary system at their workplace complies with regulations, the size and type of allowances received are in accordance with regulations, their supervisors regularly oversee their work and routinely check the results of their work, they are pleased with promotions (job advancements) that frequently occur in the company, they appreciate performance-based assessments for promotions and employee performance evaluations, they feel pleased with the open opportunities for promotion, the leadership consistently provides guidance to employees to work with full discipline, and in case of work-related issues, they receive moral support from colleagues and motivation from superiors.

The Influence of Work Ability on Employee Performance

Partially, the results of this study indicate that Self-Ability has a positive and significant impact on employee performance. The positive influence suggests that work capability affects employee performance in the same direction, meaning that having good job skills will lead to good/high employee performance; conversely, if these skills are not fulfilled, employee performance will be low/poor. The significant impact indicates that job capability plays a crucial role in enhancing employee performance at the Polonia Medan Pratama Tax Office. This is evident from respondents' answers, where on average they agree that they have the ability to understand job tasks in detail, quickly receive work instructions, analyze problems, stamina significantly affects their work results, are agile employees who can solve problems independently, their formal education supports their work, think analytically and critically in decision-making, have logical thinking skills to find accurate facts and predict existing risks, and possess orderly, systematic communication skills in their role placement.

The Influence of Compensation, Job Satisfaction and Work Ability on Employee Performance

Based on hypothesis testing, the results indicate that compensation, job satisfaction, and job capability collectively have a positive and significant impact on employee performance. Thus, these findings align with theories asserting that compensation, job satisfaction, and job capability significantly influence employee performance. The positive and significant impact of implementing compensation, job satisfaction, and job capability at the Polonia Medan Pratama Tax Office will enhance employee performance. This underscores the crucial role of compensation, job satisfaction, and job capability in improving employee performance. It also indicates that completing assigned tasks according to the company's quality standards can minimize errors, meet company-set targets, meticulously complete tasks, adhere to company schedules, take full responsibility for assigned work, independently complete tasks correctly and according to procedures, maintain high commitment to task completion, avoid procrastination, and strive to meet tax revenue targets set by the company.

5. Conclusions

The conclusions and recommendations drawn from this study are as follows :

a. Compensation, job satisfaction, and job capability collectively have a positive and significant impact on employee performance at the Polonia Medan Pratama Tax Office, supported by the analysis where F value > F-table (16.396 > 2.71) with n = 93 at a significance level of 95%.

b. Compensation partially has a positive and significant impact on employee performance at the Polonia Medan Pratama Tax Office, supported by the analysis where t value > t-table (2.938 > 1.987) with n = 93 at a significance level of 95%.

c. Job satisfaction partially has a positive and significant impact on employee performance at the Polonia Medan Pratama Tax Office, supported by the analysis where t value > t-table (2.128 > 1.987) with n = 93 at a significance level of 95%.

d. Job capability partially has a positive and significant impact on employee performance at the Polonia Medan Pratama Tax Office, supported by the analysis where t value > t-table (3.335 > 1.987) with n = 93 at a significance level of 95%.

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