

EMPLOYEE PERFORMANCE IS REVIEWED FROM WORK ENVIRONMENT, LEADERSHIP, REMUNERATION, AND MUTATION AT PRATAMA SURAKARTA TAX SERVICE OFFICE

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Abstract : *This study aims to (1) Test and analyze the influence of the work environment on employee performance in KPP Pratama Surakarta, (2) Test and analyze the influence of leadership on employee performance in KPP Pratama Surakarta, (3) Test and analyze the effect of remuneration on employee performance in KPP Pratama Surakarta, (4) Test and analyze the effect of mutations on employee performance in KPP Pratama Surakarta. This type of quantitative research. The population is all employees in the Tax Service Office of Pratama Surakarta, which amounts to 129 people. The sampling technique used in this study is purposive sampling which is a sampling technique with specific considerations. The research samples taken were as many as 32 employees of KPP Pratama Surakarta. Data retrieval techniques using questionnaires. Data analysis techniques are multiple linear regressions. The results showed that (1) Work environment variables have a significant impact on the performance of KPP Pratama Surakarta employees, (2) Leadership variables have a significant effect on the performance of KPP Pratama Surakarta employees, (3) Remuneration variables have a significant effect on the performance of KPP Pratama Surakarta employees, (4) Mutation variables have a significant impact on the performance of KPP Pratama Surakarta employees, (5) Work environment variables, leadership, remuneration, and mutations simult significant impact on the performance of KPP Pratama Surakarta employees*

Keywords: *work environment, leadership, remuneration, mutation, performance,*

1. Introduction

Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties by the responsibilities. Performance refers to the level of achievement of tasks that make up an employee's job. Performance is a result of the function of a person's work/activity or group in an organization that is influenced by various factors to achieve the organization's goals in a certain period (Dhermawan, 2012). The performance of employees of the Directorate General of Taxation can be shown from how much tax revenues the state obtained in a certain period.

As a government organization in charge of collecting tax revenues, the Directorate General of Taxation strives to increase human resources' capacity and capability. The structuring of human resources in the Directorate General of Taxation began with bureaucratic reforms that started in 2002 and continue to this day. One of the factors that affect tax receipts is the performance of employees of the Directorate General of Taxation. The performance target of KPP Pratama Surakarta employees

is still not optimal. Performance achievement is influenced by several factors such as work environment, leadership, remuneration, and mutation.

The condition of the company's work environment, such as completeness of work support equipment, comfortable work facilities, guaranteed security, and colleagues who can work together well, can make employees work earnestly and finally achieve employee performance. The working environment conditions in KPP Pratama Surakarta physically look comfortable enough for employees, it is seen from various work support facilities such as equipment fittings, adequate office facilities, comfortable and safe room conditions. However, non-physical working environment conditions are still less supportive—non-physical working environment conditions such as relationships with co-workers. Co-workers who support each other's work will increase employees' morale so that good performance will be realized. The fact in the field of relationships with colleagues individually is quite good, but the work of co-workers does not help the position of each employee. The point is that employees in KPP Pratama Surakarta only work individually regardless of the surrounding environment.

External factors outside the individual also have an indefinable role in the discussion of employee performance, namely leadership, because a leader has the task and function to direct all his subordinates to the goals set by the company to achieve optimal work productivity. In addition to the leadership role, remuneration can also not be ignored in the discussion of performance because remuneration is an external stimulant to improve employee performance. This is because of the better the employee's performance, the better the level of remuneration (Zulkarnain, 2016).

Leadership is the activity of a leader to influence his subordinates to achieve the goals of the organization. The reality in the field shows that the leading factor in KPP Pratama Surakarta is considered to have less influence on employee performance. Since the covid 19 outbreak that hit the world and Indonesia caused many employees to carry out work from home (WFH). This causes the performance of employees and leaders to be less than the maximum because employees and leaders rarely become face-to-face. The leadership has difficulty evaluating the work of its subordinates. This will hamper the performance of employees in KPP Pratama Surakarta.

Wise leaders will encourage employees to do a good job. But the essential factor in influencing employee performance is remuneration. Remuneration encourages employees to carry out their work according to applicable standards. The provision of compensation is part of efforts to prevent corruption among government bureaucracy and is expected to improve the performance of the apparatus. Law No.5 of 2014 on State Civil Apparatus states that remuneration is paid by performance achievement. Compensation should be in line with the improvement of employee performance. Remuneration includes Direct cash, indirect payments in employee benefits, incentives to motivate employees to work hard to achieve high productivity.

The remuneration received by KPP Pratama Surakarta employees is not enough to meet the needs of daily life, especially if the employee is placed far from their original residence. For example, employees from outside Java are placed in KPP Pratama Surakarta, automatically needing a new place to live while on duty in Surakarta.

The mutation system in the Directorate General of Taxation body causes the amount of remuneration not to be maximized in affecting the performance of employees. The mutation is moving labor from one place to another, but the actual mutation is not always the same as the transfer. Mutations include the activity of moving work or transfer of responsibility, transfer of employment status, and the like. In contrast, the transfer is limited to transferring labor from one place to another.

One manifestation of mutation is the transfer of work from one place to another (Shah, Mattalatta, and Ilyas, 2017).

Unstructured mutation systems often force employees with a family to take their entire family to join the task. The move automatically costs a lot to move, housing, moving costs, children's school fees, and living expenses in a new place. Suppose every employee in The Tax Service Office of Pratama Surakarta can be fulfilled both physically and psychically. In that case, it is expected that it will be motivated to work better, and in turn, good performance will be achieved. But the reality in the field with the problem KPP Pratama Surakarta seems to have not anticipated it.

2. Literatur Review

Performance

Performance results from work in quality and quantity achieved by a person in carrying out tasks by the responsibilities given to him (Mangkunegara, 2014: 9). Each officer has a job description. Employee performance is evaluated whether carrying out the work meets the established performance standards (Wirawan, 2015: 733).

Performance is not only the result of work but also how the work process takes place. Performance is about doing the work and the results achieved, what it does, and how to do it. (Wibowo, 2016: 2). Performance is a natural behavior displayed by everyone as a work performance produced by employees by their role in the company (Rivai, 2012: 309).

Work Environment

The work environment is everything around the workers that can affect them in carrying out the tasks (Nitisemito, 2014: 183). A work environment is an environment where employees do their daily work (Sondang, 2013: 56).

The work environment is the whole tooling and materials faced, the surrounding environment in which a person works, his working methods, and his work arrangements both as an individual and as a group (Sedarmayati, 2016: 1).

Leadership

Leadership is the process of influencing others to understand and agree with what needs to be done and how the task is done effectively, and the process to facilitate individual and collective efforts to achieve common goals (Yukl, 2015: 78). Leadership can influence a group toward achieving a goal (Robbins, 2015: 88). Leadership is an activity to influence others to work hard to achieve the group's goals (Sutikno, 2014: 15).

A leader has the authority to assign or persuade his subordinates to do something work through a good relationship pattern to achieve the goal (Amirullah and Budiyo, 2013: 245). Leadership is a leader's ability to influence others by provoking a growing positive feeling in the people he leads to achieving his desired goals (Rivai, 2012: 53).

Remuneration

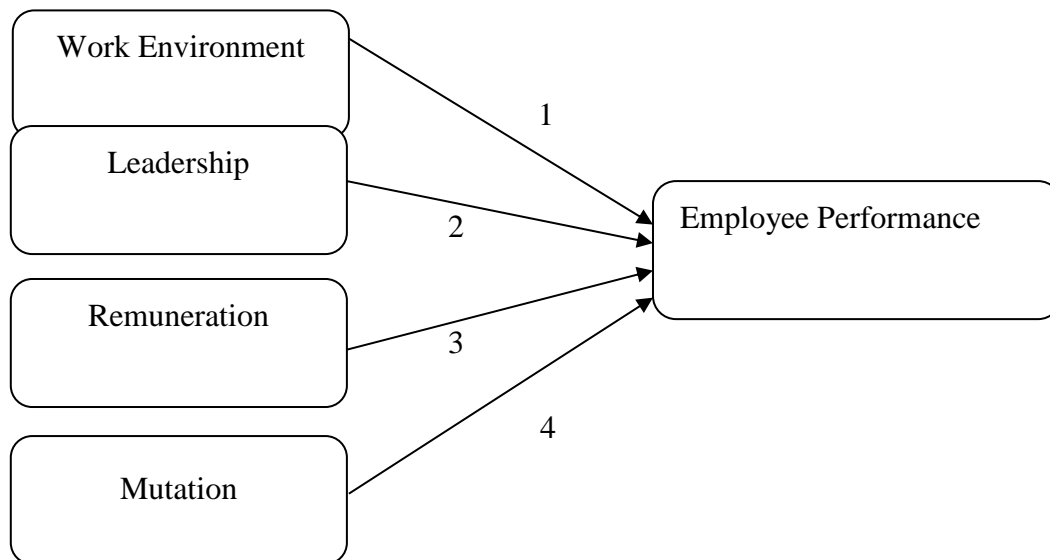
Remuneration is a reward that has a wide range of wages or salaries (Ruky, 2016: 9). Remuneration as a form of reward received by an employee for their contribution to the organization (Marwansyah, 2015: 267).

Mutation

The mutation is a change of position/position/place/work performed both horizontally and vertically within an organization (Hasibuan, 2017: 102). The mutation is the transfer of a new position but has the same place, responsibility, and amount of remuneration (Hanggraeni, 2012: 80).

Mutation is an employment activity related to transferring functions, responsibilities, and employment status of a particular situation with the aim that the workforce concerned obtain deep job satisfaction and can provide maximum work performance to the organization (Kadarisman, 2012: 68).

FRAMEWORK



Picture 1
Framework

Hypothesis

H1 : The work environment has a significant impact on employee performance in KPP Pratama Surakarta

H2 : Leadership has a significant impact on employee performance in KPP Pratama Surakarta.

H3 : Remuneration has a significant impact on employee performance in KPP Pratama Surakarta

H4 : Mutation has a significant effect on employee performance in KPP Pratama Surakarta

3. Research Methods

This type of quantitative research. The population is all employees in the Tax Service Office of Pratama Surakarta, which amounts to 129 people. The sampling technique used in this study is purposive sampling which is a sampling technique with specific considerations. The research samples taken were as many as 32 employees of KPP Pratama Surakarta. Data retrieval techniques using questionnaires. Data analysis techniques are multiple linear regressions.

4. Data Analysis And Discussion

The equation of multiple linear regression can be interpreted that the work environment (X1), leadership (X2), remuneration (X3), mutation (X4), positively affect employee performance, for more details, see the following table of multiple linear regression results.

Table 1
Multiple Linear Regression Results

Variable	Koefisien regresi	t statistik	Sig. t
Constant	-12,866	-4,341	0,000
Work Environment	0,502	5,613	0,000
Leadership	0,535	5,353	0,000
Remuneration	0,343	4,225	0,000
Mutation	0,308	4,498	0,000
R square	0,780		
F statistik	57,506		
Sig. F	0,000		

* Signifikant $\alpha = 0,05$

Source : Primary data processed in 2021

Discussion

1) The influence of the work environment on the performance of KPP Pratama Surakarta employees

Based on the results of calculations with the SPSS program stated that t count > t table with significance < 0.05 shows that the work environment has a positive and significant influence on the performance of KPP Pratama Surakarta employees.

Employee behavior is influenced by the environment in which they work, which is formed through a work environment. The presence of a comfortable environment in an organization is expected to encourage employees to work better. The work environment in KPP Pratama Surakarta is considered good enough and able to improve employee performance.

The work environment is everything around the workers that can affect them in the task that is charged. e.g. cleanliness, room, and so on. The physical work environment is a working condition to provide a comfortable employee's atmosphere and work situation in achieving the goals desired by an organization.

Poor working conditions can cause employees to fall ill easily, easily stressed, challenging to concentrate, and decreased work productivity. Imagine, if the workspace is uncomfortable, hot, air circulation is not adequate, the workspace is too crowded, the work environment is less clean, noisy, of course, the influence on the comfort of employees' work. Maintenance of physical means is necessary to achieve workplace comfort. Maintenance of physical infrastructures such as cleanliness is always maintained, adequate light lighting, air ventilation, music sound, and comfortable office layout. The nonphysical work environment also affects employee work motivation. If the employee cannot create a good working environment among other employees,

it will interfere with the employee's performance. A work environment can make a binding working relationship between people in their environment.

- 2) The influence of leadership on the performance of KPP Pratama Surakarta employees based on the results of calculations with the SPSS program states $t_{\text{count}} > t_{\text{table}}$ with significance < 0.05 indicates that leadership has a positive and significant influence on the performance of KPP Pratama Surakarta employees.

A leader must have leadership skills and have the ability to influence the standing/opinion of a person or group of people without asking for reasons. A leader actively makes plans, coordinates, conducts experiments, and leads the work to achieve goals together. The influence of a leader in an institution or organization determines the appeal and objectives to achieve the vision and mission.

Leaders should strive for employees to have high motivation in carrying out every task and work because work motivation can encourage the spirit of work of employees to be willing to work hard and provide all abilities and skills to achieve organizational goals. Employee work motivation is important because, with employee work, it is expected that every employee will work hard and enthusiastic about achieving high performance. Each leader has a different style and way of leading. The exemplary leadership makes employees happy to work, and finally, employees can excel and give the best performance results.

- 3) Effect of remuneration on the performance of KPP Pratama Surakarta employees
Based on the results of calculations with the SPSS program stated $t_{\text{count}} > t_{\text{table}}$ with a significance of < 0.05 , remuneration has a positive and significant influence on the performance of employees KPP Pratama Surakarta.

The results of this study are relevant to those conducted by Asmiatiningsih and Noor (2018) stated that remuneration has a positive and significant effect on employee performance. The results of this study are not relevant to Mundakir, and Zainuri (2018) noted that compensation directly does not affect the performance of employees.

Remuneration is something employees receive instead of their service contributions to the organization. Remuneration is one of the implementations of human resource management functions related to individual awarding in exchange for carrying out organizational tasks. The provision of remuneration must be fair and proper for an employee. The meaning is honest and decent because wherever possible remuneration or salary received employee survival and the provision of remuneration, it must also be based on the small responsibility and risk of each job to improve the performance of employees.

An employee who has high performance and good can support the organization's goals and objectives. Performance is a comparison of the work achieved by employees with predetermined standards. Employees can work well when they have high performance to produce a good job as well. With the high performance of employees, it is expected that the organization's goals can be achieved. On the contrary, the organization's objectives are challenging or cannot be achieved if the employees are not working well, so they cannot produce good work.

4) Effect of mutation on the performance of KPP Pratama Surakarta employees

Based on the results of calculations with the SPSS program stated $t_{count} > t_{table}$ with significance < 0.05 , mutations have a positive and significant influence on the performance of employees KPP Pratama Surakarta.

The mutation is a word that is sorely missed by employees who have been placed long enough away from home base, but not infrequently, people do not want it even hate it because it is already in the comfort zone. If we think positively and see the good side, the mutation is a gift that brings fortune and blessings.

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Employee performance is a variable that is multidimensional, meaning that the variable is determined by many variables, either individual or internal variables or external factors, in this study, the variables that are expected to affect employee performance are employee mutation and job satisfaction, through employee mutations that run well and fairly, it will improve the expected job satisfaction of employee performance as well increase.

5. Conclusion

- 1) The work environment has a positive and significant effect on the performance of KPP Pratama Surakarta employees.
- 2) Leadership has a positive and significant effect on the performance of KPP Pratama Surakarta employees.
- 3) Remuneration has a positive and significant effect on the performance of KPP Pratama Surakarta employees.
- 4) Mutations have a positive and significant effect on the performance of KPP Pratama Surakarta employees.
- 5) F test results are known to be the magnitude of $F = 57,506$ significance of $0.000 < 0.05$, so that it can be concluded together that the work environment, leadership, remuneration, and mutation affect the performance of KPP Pratama Surakarta employees.
- 6) Determination Test results, obtained a total R^2 value of 0.780 means the performance of KPP Pratama Surakarta employees is explained by the work environment, leadership, remuneration, and mutation of 78% and the remaining 22% described other variables outside the research model, such as variable talent management and job promotion.

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