

Analysis of Individual Characteristics and Infrastructure of Employee Performance through Job Satisfaction at Tax Management Agency and Regional Retribution (BP2RD) UPT Samsat Medan Utara

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Abstract

Organizations in this era are required to have advantages both in terms of service, cost, product quality and professional human resources. However, good infrastructure will be useless if human resources do not support it. This means that human resources remain an important factor for advancing the organization. In this case the organization requires quality human resources. Quality human resources are human resources who are able and willing to do things that go beyond the demands of organizational standards. Therefore, good employee behavior is important and should exist in employees because positive actions taken will produce quality and beneficial performance for the organization. Factors that can affect the high involvement of employees and good behavior can be triggered by several aspects such as individual characteristics and infrastructure. This study aims to analyze individual characteristics and infrastructure on employee performance through job satisfaction at the Regional Tax and Retribution Management Agency (BP2RD) UPT Samsat Medan Utara. The objective of the research is to analyze of individual characteristics and infrastructure of employee performance through job satisfaction at the Regional Tax and Levy Management Agency (BP2RD) UPT Samsat Medan Utara. This type of research is causal with a quantitative approach. The population in this study were all employees who worked at the Regional Tax and Retribution Management Agency (BP2RD) UPT Samsat Medan Utara, totaling to 70 employees. Used primary and secondary data which are obtained through documentation study and question list. The data are analyzed with structural equation modeling (SEM) using SmartPLS version 3.0 analysis tool. The results demonstrated that individual characteristic had a positive and significant effect on employee performance, infrastructure positive and significant effect on employee performance, individual characteristic had a positive and significant effect on job satisfaction, infrastructure positive and significant effect on job satisfaction, job satisfaction had positive and significant effect on employee performance. Individual characteristic had an indirect positive and significant effect on employee performance through job satisfaction and infrastructure had a positive and significant effect on employee performance through job satisfaction.

Keywords

Individual characteristic; infrastructure; job satisfaction; employee performance



I. Introduction

Samsat is an integrated system of cooperation between the National Police, the North Sumatra Provincial Revenue Service, in this case the Regional Tax and Levy Management Agency (BP2RD which is part of the SAMSAT), and PT Jasa Raharja (Persero) which serves the community in the management of Motorized Vehicle Registration Certificates

(SIMS). STNKB), collection of Motorized Vehicle Tax (PKB), Motor Vehicle Transfer Fee (BBN-KB) and Mandatory Contribution of Road Traffic Accident Funds (SWDKLLJ). The Office of the Regional Tax and Levy Management Agency (BP2RD) as UPT SAMSAT Medan Utara is one of the Technical Implementation Units of the Regional Revenue Service that expects optimal performance, especially carrying out its duties and responsibilities in terms of managing Regional Original Revenue. The results of the performance of the Regional Tax and Levy Management Agency (BP2RD) UPT SAMSAT Medan Utara can be seen in Table 1. Realization of Revenue.

Table 1. Realization of PAD Revenue from the Regional Tax and Levy Management Agency (BP2RD) UPT SAMSAT Medan Utara for the 2018-2020 period

Year	Income	Arrears
2018	2.023.777.831.099	2.085.485.972
2019	2.418.355.779.666	255.121.612
2020	1.849.484.205.747	7.032.101.954

Source: UPT Samsat Medan Utara, 2021

Based on the revenue report from 2018-2020, that the PAD receipts of the Regional Tax and Levy Management Agency (BP2RD) as the Medan Utara SAMSAT UPT experienced a drastic decline in 2019 due to several problems found including unclear service procedure information, poor infrastructure inadequate, as well as the Corona Virus pandemic or Severe Acute Respiratory Syndrome Corona Virus 2 (SARS-CoV2) which entered Indonesia since November 2019. The existence of this pandemic has forced both the central and regional governments to impose a lockdown or work from home (WFH). Large-Scale Social (PSBB), social distancing, and others aimed at limiting the spread of the Covid-19 virus. What makes people, including individuals in organizations, have to adapt to new habits and behaviors such as following health protocols, maintaining distance, not crowding, even if they want to leave the house only for urgent needs. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

Employee performance is the result or level of success achieved by an employee in carrying out his functions in accordance with the responsibilities given to him. The following are the results of the performance of employees of the Regional Tax and Levy Management Agency (BP2RD) as UPT SAMSAT Medan Utara, which can be seen in Table 2 below:

Table 2. Performance Results of UPT SAMSAT Medan Utara Employees for the 2018-2020 Period

Year	Work Achievement (%)	Percentage
2018	100	0%
2019	97,69	-2,31%
2020	100	2,31%

Source: UPT Samsat Medan Utara, 2020

At UPT Samsat Medan Utara there are still many employees who are not optimal in achieving work targets on time. Employee performance targets are one of the tools to measure employee performance at the Medan Utara Samsat including quality, quantity, use

of time at work, and cooperation with others at work. To obtain good work results, employees who have good behavior or individual characteristics are needed and are supported by adequate infrastructure from the Medan Utara Samsat. The problem of manpower management is a problem that should not be underestimated, and cannot be equated with other organizational aspects, because humans have a psychological aspect that distinguishes them from other factors. Given the importance of the role of human resources in supporting the running of an organization, superiors should know about the various characteristics of their employees, both demographically and psychologically. Characteristics possessed by humans are not the same, each has its own advantages and disadvantages.

Researchers conducted a pre-survey to 30 respondents to see the effect of individual characteristics on the performance of employees at the Regional Tax and Retribution Management Agency (BP2RD) as UPT SAMSAT Medan Utara in order to find out more about the problems faced. Of the 30 respondents, 86% stated that they still did not work according to their abilities. 73% stated that they did not understand and mastered the theory of the work done. 67% of respondents stated that they did not look for the causes of problems at work and were not placed in positions that match their expertise. Researchers conducted a follow-up pre-survey in August 2021 to 30 employees regarding job satisfaction on employee performance at the Regional Tax and Retribution Management Agency (BP2RD) UPT SAMSAT North Medan, the results were 70% of respondents stated that the organization and management had not provided opportunities and opportunities for employees. in developing skills and abilities. 63% of respondents from the Regional Tax and Levy Management Agency (BP2RD) UPT SAMSAT Medan Utara stated that the organization has not provided equal opportunities for employees who do a good job to advance and 60% of employees are not satisfied with the income earned from the organization.

II. Review of Literature

2.1 The Influence of Individual Characteristics on Employee Performance

Individual characteristics are behaviors or characters that exist in an employee, both positive and negative (Thoha, 2012). The characteristics possessed by each individual differ from one another. Every organization can of course choose an employee who has good characteristics and these characteristics must also be in accordance with what the organization wants. This will later support employees to improve their performance so that the company's goals can be achieved. This is in line with research conducted (Desyinta et al., 2019) which found that individual characteristic elements have a positive and significant effect on employee performance.

2.2 Influence of Infrastructure on Employee Performance

In an effort to improve employee performance, it is necessary to pay attention to a supportive and adequate work environment so that workers feel comfortable at work and can work well. The success of the organization is very dependent on the infrastructure available within the organization, because employees who carry out work activities feel at home and like the situation in which they work. Infrastructure is one of the factors supporting morale in completing a job. This is in line with research conducted by (Mulfhiani., 2021) which found that infrastructure simultaneously influences employee performance.

2.3 The Influence of Individual Characteristics on Job Satisfaction

Individual characteristics are reflected in abilities and skills, age, gender, marital status, years of service, descent, social environment, experience, and individual values (Robbins, 2001:21-78 and Gibson et al., 1996:53). Placement of employees in the field of work in accordance with their abilities and skills will lead to high performance and job satisfaction (Robbins, 2001:46). The relationship between tenure and job satisfaction has been widely studied, from the results of this research it was found that tenure has a positive and significant effect on job satisfaction (Robbins, 2003:39-40). Although it does not have a direct effect on job satisfaction, the social environment can lead to job satisfaction. The environment in which the organization is located and the industrial environment affects job satisfaction. Through experience, a person learns his needs as well as evaluates the organization's remuneration to himself and his involvement in the organization. Through this learning process, experience will have an influence on job satisfaction (Robbins, 2003:95). The match between individual values, work and what is received from the organization will lead to job satisfaction. In addition, high social values will lead to high job satisfaction (Robbins, 2003:64). This study is in line with research conducted by (Malliana, 2016) which found that individual characteristics have a significant and positive influence on job satisfaction.

2.4 Influence of Infrastructure on Job Satisfaction

Infrastructure is everything that is the main support for achieving employee job satisfaction. Infrastructure is one of the supporting factors in achieving employee job satisfaction starting from the work space, office building area, work facilities, work equipment, and supporting services. This can be interpreted that infrastructure has a relationship in supporting employee job satisfaction in the organization. The better the available infrastructure, the higher the employee job satisfaction that will appear. This is in line with research conducted by (Mawaddah et al., 2020) which found that infrastructure affects job satisfaction.

2.5 The Effect of Job Satisfaction on Employee Performance

Performance is an employee's action or employee implementation in determining overall planning, both personal employees or in teams to carry out the vision and mission so as to create a work result as expected. Employee performance is closely related to employee job satisfaction. The better the employee's job satisfaction, the better the employee's performance, on the contrary if the employee's job satisfaction is not achieved it will affect the employee's performance. Thus, employee job satisfaction needs to be considered and fulfilled so that it can create the performance expected by an organization. This is in line with research conducted by (Respatiningsih et al., 2015) which found that partially (individually) there is a positive and significant influence between job satisfaction on employee performance.

2.6 The Influence of Individual Characteristics on Employee Performance Through Job Satisfaction

Job satisfaction is the overall result of the degree of liking or disliking of employees towards various aspects of their work. In other words, satisfaction reflects the attitude of the workforce towards their work. According to Luthans, (1998:244) in Eva Kris Diana Devi (2009:51), indicators of job satisfaction are satisfaction with salary, work itself, promotions, co-workers and satisfaction with superiors. Individual characteristics are one of the factors that can affect job satisfaction. work. According to Ratih Hurriyati, (2005:79)

provides an understanding of individual characteristics as follows: "Individual characteristics are a psychological process that affects individuals in obtaining, consuming and receiving goods and services as well as experiences. Individual characteristics are internal (interpersonal) factors that move and influence individual behavior. According to Stephen P. Robbins (2006:46), individual characteristics include age, gender, education level, marital status, and years of service in the organization. Thus, there is a positive relationship between individual characteristics and job satisfaction. Satisfaction can also be influenced by individual characteristics. Hackman and Oldham (1980:80) in Dewita Heriyanti, (2007:20), state that there are five dimensions of core characteristics of job characteristics, namely: skill variety, task identity, task significance (task identity). significance), autonomy and feedback. Each core dimension of each individual characteristic can affect a person's job satisfaction, the greater the diversity of work activities carried out, the person will feel that his work is more meaningful. Thus, there is a positive relationship between individual characteristics and job satisfaction. Arief Subyantoro's research results (2009:18), concluded that individual characteristics have a direct and significant effect on the job satisfaction of the management. Individual characteristics have a direct and significant effect on job satisfaction. Individual characteristics have a direct and significant effect on job satisfaction which is mediated by performance.

2.7 The Effect of Infrastructure on Employee Performance Through Job Satisfaction

According to (Pramono, 2012) suggests that infrastructure is a physical factor that directly affects employee performance, this is because infrastructure is a tool that is directly used in completing a task function of the organization. Furthermore, it is added that agencies that are oriented to physical activities, infrastructure are the main factors in influencing performance because facilities are direct communication tools in completing the tasks of an organization. The results obtained are in line with the research conducted by Didi Hartono (2014), with the title "The Influence of Infrastructure and Work Environment on the Performance of Banjarbaru City Education Office Employees" found that infrastructure and work environment have a significant positive partial effect on employee performance simultaneously. the same variable infrastructure and work environment have a significant positive effect on employee performance. Employees will be motivated to work, will continue to create good work results and will be committed if the employee feels job satisfaction. Simultaneously, the three variables showed significant results. This indicates that all variables combined can improve employee performance. With optimal performance, it is expected that all work can provide work results as expected.

III. Research Method

This type of research is using a quantitative approach that is associative in the form of a causal relationship. According to Sugiyono (2018), the quantitative method is a method based on the philosophy of positivism that aims to describe and test hypotheses made by researchers. This research was conducted at Samsat UPT Medan Utara Jalan Putri Hijau No. 14 Medan – North Sumatra. The operational limitations of the research are: Individual characteristics (x1); Infrastructure (x2); Employee performance (Y); and job satisfaction (Z). The population in this study were all civil servants (PNS) who worked at the Samsat UPT Medan Utara as many as 70 people. While the sample is part of the number and characteristics possessed by the population (Sugiyono 2015:118). The sampling technique in this study is a saturated sample technique so that the entire

population in the study will be the sample in this study, which is 70 respondents who are permanent employees at the Samsat UPT Medan Utara. The primary data in this study were obtained by giving questionnaires to permanent employees at Samsat UPT Medan Utara, observations, and interviews. The instrument test in this study is a validity test and a reliability test, carried out to test the accuracy of the questionnaire by distributing questionnaires to 30 respondents outside the research sample to the Samsat UPT Medan Selatan employees who work on Jalan Sisingamangaraja Km 5 No.5 Harjosari I, Medan Amplas District, Medan city. The data analysis technique uses the Smart PLS (Partial Least Square) measurement model. While the data analysis techniques used to test the hypothesis are descriptive analysis and PLS-SEM analysis. The method used in this research is path analysis using SPSS software application program.

IV. Result and Discussion

Based on the validity test, it was stated that 57 statements representing the variables were valid. This is evident from the r-count on the Corrected Item-Total Correlation which is greater than the r-table (0.361), so the 57 statements can be used for research. The reliability test carried out obtained a Cronbach's Alpha value of 0.98. According to Situmorang (2019), a construct or variable is declared reliable if it gives a Cronbach's Alpha value greater than 0.80. From this theory, it can be stated that all statements in this study are reliable. This is evidenced by the Cronbach's Alpha value of 0.98 which is greater than 0.80.

4.1 Individual Characteristics Have a Positive and Significant Influence on Job Satisfaction

Based on the results of hypothesis testing, it is known that individual characteristics have a positive and significant effect on job satisfaction at Samsat UPT Medan Utara. This proves that the higher the individual characteristics possessed by employees, the job satisfaction will also increase. So the results of this hypothesis test indicate that the hypothesis is accepted. Based on the Distribution of Respondents' Answers to Individual Characteristics Variables, it shows that the tendency that leads to strongly agree that every employee of Samsat UPT Medan Utara is satisfied with the work currently being carried out even though there have been several changes to the work system so that Samsat UPT Medan Utara employees have the opportunity to be able to develop skills and knowledge possessed in completing the work. Respondents acknowledged that the changes that occurred in the work system were carried out in order to simplify the work process and shorten the time in carrying out the work. Based on the Distribution of Respondents' Answers to the Job Satisfaction Variable, the researcher concludes that leaders must increase their concern for employees who have problems in completing their work. As for some of the concerns that leaders can do for their employees, namely communicating or giving clear directions to employees regarding the tasks given as an example of how to be patient in serving people, leaders do not impose privileges on only one employee, involve employees by asking for opinions before making a decision.

4.2 Individual Characteristics Have a Positive and Significant Influence on Employee Performance

Based on the results of the hypothesis test, it is shown that individual characteristics have a positive and significant effect on the performance of the Samsat UPT Medan Utara employees. This proves that the higher the individual characteristics possessed, the

employee's performance will also increase. So that the results of this hypothesis test are accepted. Based on the Distribution of Respondents' Answers to Individual Characteristics Variables, it shows that there are still employees who feel less valued by their team/work group. This sense of underappreciation will of course affect employee performance if it is not noticed and will become an obstacle for employees in carrying out their work processes. The team/work group should encourage each other, for example in achieving organizational targets, giving praise for the achievements that have been achieved so that employees feel enthusiastic in improving their performance.

4.3 Job Satisfaction has a Positive and Significant Effect on Employee Performance

Based on the results of the hypothesis test, it is shown that job satisfaction has a positive and significant effect on the performance of the Samsat UPT Medan Utara employees. This shows that if job satisfaction increases, employee performance will also increase. So that the results of this hypothesis test are accepted. Based on the Distribution of Respondents' Answers to the Job Satisfaction Variable, the researcher concludes that employees at UPT Samsat Medan Utara need to get training opportunities. As for some of the training that must be given to employees, namely training employee skills, team training, retraining (retaining), cross functional training, technology training related to the organization. This skill training or skill training should often be carried out by the organization in order to be able to assess what are the needs or shortcomings which can then be identified through a more thorough assessment. Team training is also needed by employees in the organization because they do not work alone but must solve work or problems as a team so that organizational goals are achieved.

Retraining is carried out in order to provide skills that are really needed by existing human resources, and are useful for dealing with changing job demands. So that with this training employees can work more confidently when completing their work. This cross functional training is training in different fields, so that employees can carry out their work in fields other than their main work. Technological training is also very important considering that currently the development of technology is very rapid, and has a very big impact on organizations so that their employees are not technologically savvy and are able to keep up with technological changes. So that employees are able to do work productively, creatively and innovatively according to their times. The results of this study indicate a positive and significant relationship between job satisfaction and employee performance. This indicates that job satisfaction has an attachment to employee performance, the more satisfied employees are with organizational performance, the better the performance of Medan Utara Samsat employees.

4.4 Infrastructure has a Positive and Significant Effect on Job Satisfaction

Based on the results of hypothesis testing, it is known that infrastructure has a positive and significant effect on job satisfaction of UPT Medan Utara Samsat employees. This shows that the increasing infrastructure, the job satisfaction will also increase. So that the results of this hypothesis test are accepted. Based on the Distribution of Respondents' Answers to the Infrastructure Variable in the statement that the Organization has a clean office space, the Organization maintains office space at UPT Samsat Medan Utara, the average employee answers disagree with the low category mean of 3.46. This proves that the employees of UPT Samsat Medan Utara feel the condition of the office space is not well maintained. This of course affects job satisfaction, namely by creating a well-maintained and tidy office space, it can create positive feelings towards work and increase employee productivity.

4.5 Infrastructure has a positive and significant effect on employee performance

Based on the results of hypothesis testing, it is shown that infrastructure has a positive and significant effect on the performance of Samsat UPT Medan Utara employees. This means that if the organization is able to improve the infrastructure provided, the performance of employees at Samsat UPT Medan Utara will also increase. So that the results of this hypothesis test are accepted. Descriptive analysis indicates that in general the infrastructure provided is quite good, especially clean office space and worship facilities so that employees feel comfortable to work well even though there are still some inconveniences related to toilets and canteens but it does not reduce employee performance.

4.6 The Influence of Individual Characteristics on Employee Performance through Job Satisfaction

Based on the results of hypothesis testing, it is shown that individual characteristics have a positive and significant effect on employee performance through job satisfaction. Based on the Distribution of Respondents' Answers to Individual Characteristics Variables, it shows that employees must be able to adapt to the tasks given according to their expertise and can achieve the targets set by the organization and have a good relationship with their superiors. Job satisfaction can mediate the relationship between individual characteristics and employee performance, meaning that employee performance can be influenced by individual employee characteristics and also the role of job satisfaction in mediating the relationship between individual characteristics and employee performance, meaning that it affects directly.

4.7 The Effect of Infrastructure on Employee Performance through Job Satisfaction

Based on the results of hypothesis testing, it is shown that infrastructure has a positive and significant effect on employee performance through job satisfaction. Based on the Distribution of Respondents' Answers to the Infrastructure Variable, the results show that the indicator that gives the highest contribution for UPT Samsat Medan Utara employees is the provision of a proper place of worship that is very suitable to support employee performance, so this must be maintained because the presence of a place of worship will provide a sense of comfort and comfort. calm for employees in completing any given work. While the indicator that gives the lowest contribution is the condition of the office space that is not clean so that it gives a feeling of discomfort at work, and it is hoped that it can be improved by planning the office space and cleaning the office space schedule.

V. Conclusion

Based on the results of the study it can be concluded that:

- 1) Individual Characteristics and Infrastructure have a positive and significant effect on the Performance of UPT Samsat Medan Utara employees.
- 2) Individual and Infrastructure Characteristics have a positive and significant effect on Job Satisfaction at UPT Samsat Medan Utara.
- 3) Job satisfaction has a positive and significant effect on the performance of UPT Samsat Medan Utara employees.
- 4) Individual and Infrastructure Characteristics have a positive and significant impact on Employee Performance through Job Satisfaction at UPT Samsat Medan Utara.

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