

# The Effect Of Leadership And Compensation On Employee Performance Through Job Satisfaction At The Pratama Tax Service Office West Bekasi

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## ABSTRACT

This study aims to: 1) examine and analyze the influence of leadership on employee performance, 2) examine and analyze the effect of compensation on employee performance, 3) examine and analyze the effect of job satisfaction on employee performance, 4) examine and analyze the influence of leadership on employee performance through job satisfaction, 5) examine and analyze the effect of compensation on employee performance through job satisfaction. The research was conducted at the West Bekasi Pratama Tax Service with a research sample of 61 respondents. The sampling technique used was simple random sampling technique. The data analysis method used descriptive analysis and path analysis.

The results showed that: 1) there is an influence of leadership on employee performance, 2) there is an effect of compensation on employee performance, 3) there is an effect of job satisfaction on employee performance, 4) job satisfaction does not affect leadership on employee performance, 5) job satisfaction does not affect compensation for employee performance. Compensation has a greater influence than leadership on employee performance.

**Keywords:** Leadership, Compensation, Job Satisfaction, Employee Performance

## I. INTRODUCTION

Organizations in this era must pay attention to their human resources (employees) seriously, because human resources will be the main capital in moving the wheels of the organization, both in terms of planning,

procurement of resources and implementation of organizational activities. Only human resources who are knowledgeable, creative, and experts in their fields will be able to answer the challenges of the times, and will even be ready to win the competition. To obtain these human resources, organizations need to take actions such as measuring or assessing employee performance as a material consideration for the extent to which employee performance brings the organization.

Performance is work performance or work results both in quality and quantity achieved by employees per unit of time in carrying out their work duties in accordance with the responsibilities given to them (Mangkunegara, 2006). Optimal or not employee performance is influenced by several factors, one of which is leadership, satisfaction, and compensation.

KPP Pratama West Bekasi is one of the tax administration offices in the West Bekasi area. The main task of the Tax Service Office is to carry out coordination and control services for the implementation of the main tasks of the Directorate General of Taxes in its working area based on the technical policies determined by the Directorate General of Taxes. Meanwhile, the function of the Tax Service Office is to provide services, guidance, coordination, and technical security in the implementation of the duties of the Directorate General of Taxes in its territory, secure work plans and tax revenue plans, provide guidance and coordination in the field of counseling and public services in the field of taxation, settlement of objections, monitoring, processing, and presentation of tax information, registration and

evaluation of taxpayer data, tax audit, evaluation and development of technical policy implementation of tax audit and collection as well as supervision of economic activities within the Tax Service Office.

The high performance that is expected from all employees in the West Bekasi Pratama Tax Service Office is not only at the top level of the office head, but also must be in the middle head and subordinates. If only the head of the office has high performance, but his subordinates do not have high performance, then the quality of service perceived by the community will still be low. This is because in practice in the field it is the subordinates as the implementers. Therefore, efforts to improve performance must cover all levels of the organization.

To get good performance, the human resources in the West Bekasi Pratama Tax Service Office must have good quality as well. If the quality of human resources is not good, then their performance in carrying out their duties will not be as they should be. In this case, it is assumed that the performance of the employees of the West Bekasi Pratama Tax Service is influenced by leadership, compensation, and satisfaction factors.

The head of the office is the dominant factor because it functions as a manager and supervisor who is required to be able to provide job satisfaction and direction to employees so that they can carry out their duties properly. Job satisfaction is a condition in a person's personality that encourages the individual's desire to carry out certain activities in order to achieve a goal. Job satisfaction that exists in a person will manifest a behavior that is directed at the goal of achieving the target of satisfaction. So job satisfaction is not something that can be observed, but is something that can be inferred from an observable behavior.

Leadership has a very close relationship with employee morale and performance, because the success of a leader in moving employees depends on authority and how to create enthusiasm in each employee. The lack of a leadership role in creating harmonious communication with employees will cause low employee performance. Therefore, leaders often establish relationships and communication with employees so that the organizational goals that have been formulated in the vision, mission, plans, and organizational strategies will be achieved.

Provision of compensation at the West Bekasi Pratama Tax Service Office after the remuneration is adjusted to the workload that has been completed by the employee. Compensation is very important for employees to stimulate someone

to do work beyond what is desired by the organization. In addition, compensation also functions as an award for employees who have done a job that has been determined by the leadership. The effect of compensation on employee performance is indeed very high, but if employee leadership is not enforced then good performance is unlikely to be achieved.

Compensation is needed to maintain employees with a decent standard of living, but compensation also provides a tangible measure of the individual's value to the organization. Compensation is a strategic function of human resources that has a significant impact on other human resource functions (Murty and Hudiwinarsih, 2012). Compensation attracts employees' attention and provides information or reminds them of the importance of something being compensated compared to others, compensation also increases employee job satisfaction on performance measures, thus helping employees allocate employee time and work. Compensation given to employees is also very influential on the level of job satisfaction and job satisfaction, as well as work results (Mangkunegara, 2006). Each individual has a different level of satisfaction according to the value system that applies to him. Employees will give their best if their wishes match their expectations, so that employee satisfaction will be fulfilled and their performance will also increase. The higher the assessment of the activity felt in accordance with the wishes of the individual, the higher the satisfaction with the activity, thus satisfaction is an evaluation that describes a person's feeling of being happy or unhappy, satisfied or dissatisfied at work (Utomo, 2010).

Satisfaction is a factor that is considered important, because it can affect the running of the organization as a whole. The satisfaction felt by employees at work is an indication that employees have feelings of pleasure in carrying out work duties. Job satisfaction is also a positive attitude of employees towards various situations in the workplace. For organizations, employee job satisfaction must receive attention and fulfillment of this is primarily the task of organizational leaders. For employees, job satisfaction is an individual factor and a means to achieve work productivity. So within the scope of human resource management, job satisfaction factors provide good benefits for organizations/companies, employees, and even for the community.

Job satisfaction for an employee is a very important factor because the satisfaction he gets will also determine a positive attitude towards work. Feelings of satisfaction at work can have a

positive impact on behavior, such as the level of discipline and morale that tends to increase. Job satisfaction is also related to outcomes such as performance, so that if job satisfaction is higher, it will lead to enthusiasm at work. Thus a person will more easily achieve high performance.

The reality experienced is that employees at the West Bekasi Pratama Tax Service Office are faced with various regulations and work procedures as determined by the organization. Organizational clarity and reward system for employees are some of the factors that influence employee job satisfaction, this concerns their perception of the incentive system, completeness of work facilities, and the warmth of working relationships with superiors and fellow workers. These needs are sources of job satisfaction that need to get better fulfillment.

## II. LITERATURE REVIEW

### Employee Performance

Performance is a term that comes from the word job performance or actual performance. According to Mangkunegara (2006: 67) that the performance achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. Mahsun (2009), suggests that: Performance is a description of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization contained in the strategic planning of an organization.

According to Gibson (2009), suggests that a person's performance is determined by his ability and job satisfaction to carry out work. Therefore, it is concluded that performance is work performance or work (output) both quality and quantity achieved by HR for a period of time in carrying out their work duties in accordance with the responsibilities given to them.

Performance is the result of individual work in an organization. The achievement of organizational goals cannot be separated from the resources owned by the organization that are driven or run by employees who play an active role as actors in trying to achieve the goals of the organization. The achievement of maximum performance will not be separated from the role of the leader in the job satisfaction of subordinates. Performance is the result of individual work in an organization. The achievement of organizational goals cannot be separated from the resources owned by the organization that are driven or run by employees who play an active role as actors in trying to achieve the goals of the organization. The

achievement of maximum performance will not be separated from the role of the leader in the job satisfaction of subordinates in carrying out work efficiently and effectively.

Performance according to Sulistiyani and Rosidah (2009), a person's performance is a combination of ability, effort, and opportunity that can be assessed from the results of his work. Simamora (2006: 93) suggests that employee performance is the level at which employees achieve job requirements. Performance refers to the performance of employees as measured by standards or criteria set by the company.

Sedarmayanti (2007: 260), states that: Performance is the result of an employee's work, a management process or an organization as a whole, where the results of the work must be shown concrete evidence and can be measured (compared to predetermined standards).

Meanwhile, according to Siswanto (2002) states that performance is the result of work in quality and quantity achieved by a person in carrying out the tasks and work assigned to him.

Based on the description, it can be concluded that employee performance is the result of the work or activities of an employee in quality and quantity in an organization to achieve the goal of carrying out the tasks and work assigned to him.

### Leadership

Leadership is a never-ending problem to be studied or researched by all academic and non-academic circles. In a broad sense, leadership can be used by everyone and is not only limited and applies in a particular organization or institution.

Soetopo (2010) provides a definition of leadership as a process of influencing, directing and coordinating all organizational or group activities to achieve organizational or group goals. On the other hand, Azis (2008) tries to provide definite boundaries that leadership is an effort to influence members to achieve organizational goals voluntarily. According to Rivai & Mulyadi (2011) leadership is also said to be a process of directing and influencing activities that have to do with the work of group members.

Fairchild (in Arifin, 2012) defines a leader in a broad sense as a person who leads by initiating social behavior by regulating, directing, organizing, or controlling the efforts/efforts of others, through the prestige of power or position. The narrow sense is defined as a person who guides, leads with the help of his persuasive qualities, and is accepted voluntarily by his followers.

From the above opinion, it can be concluded that leadership is a person's ability to

direct, influence, encourage and control other people or subordinates to be able to do some work on their consciousness and voluntarily in achieving a certain goal.

### Compensation

Compensation is one of the important functions in human resource management (HRM). Because compensation is one of the most sensitive aspects of a work relationship. Cases that occur in employment relations contain compensation issues and various related aspects, such as benefits, allowances, improve compensation, compensation structure and compensation scale. Compensation includes direct cash payments, indirect payments in the form of employee benefits, and incentives to satisfy employees to work hard to achieve higher productivity. If managed properly, this compensation can help the company to achieve higher productivity for its employees. On the other hand, without adequate compensation, it is very possible for employees to leave the company and re-assignment is not easy.

This compensation is intended as a reward for the company for the sacrifice of time, energy and thought that they have given to the company. According to Handoko (2001) states that: Compensation is everything that employees receive as compensation for their work. Compensation can be given in various forms, such as: in the form of material, and in the form of providing facilities, and in the form of providing career opportunities. Based on the description above, it can be concluded that compensation is a type of award given to employees fairly and fairly for services in achieving organizational goals by providing salaries, wages, incentives and various awards for their services.

### Job Satisfaction

Job satisfaction is the level of pleasure felt by a person for his role or work in the organization. Job satisfaction is the degree to which individuals are satisfied that they are getting commensurate rewards from various aspects of the work situation of the organization where they work. So job satisfaction concerns the psychology of individuals within the organization, which is caused by the circumstances that he feels from his environment.

According to Wijono (2010) there is a statement which states that satisfaction is a pleasant feeling which is the result of individual perceptions in order to complete tasks or fulfill their needs to obtain work values that are important for themselves.

Robbins (2007: 148) suggests that job satisfaction is a general attitude of an individual towards his work. The job demands interaction with coworkers and superiors, following organizational rules and policies, meeting performance standards, living in work conditions that are often less than ideal, and similar things. This means that an employee's assessment of his or her satisfaction with the job is a complex summation of a number of discrete (differentiated and separate) job elements.

Based on the description above, it is concluded that job satisfaction is an expression of the attitude of employees towards work, compensation and promotion of their profession and work environment. Job satisfaction felt by workers will increase their confidence to complete the next job with all their abilities.

## III. RESEARCH METHOD

### Research Object and Time

The research was conducted at the West Bekasi Pratama Tax Service Office Jl. Cut Mutia No.125, RT.001/RW.008 Margahayu. The research was conducted from December 2021 to March 2022.

### Research Design

This study uses an explanatory analysis approach. This means that each variable presented in the hypothesis will be observed through testing the causal relationship of the independent variable to the dependent variable.

### Data Collection Technique

The type of data used in this study is quantitative data, which is the type of data that can be measured or calculated directly, in the form of information or explanations expressed in numbers or in the form of numbers (Sugiyono, 2009). In this case, the quantitative data used are the number of employees and the results of the questionnaire.

### Data Analysis Technique

The stages of data processing in this research are classical assumption test with regression such as linearity test, heteroscedasticity test, normality test, multicollinearity test and autocorrelation as well as search for descriptive statistics, namely the average value, median mode, standard deviation and range.

### Hypothesis Test

In an effort to analyze the problems raised and test the 5 (five) hypotheses, in general they will be analyzed through Narrative and Analytical

Qualitative approaches. However, to analyze and test the relationship and influence between the independent variable or exogenous on the endogenous variable or dependent variable.

#### IV. RESEARCH RESULTS AND DISCUSSION

##### 1. Analysis of the Effect of Leadership and Compensation on Job Satisfaction

The results of the regression analysis of the influence of leadership and compensation on job satisfaction can be seen in the table below:

**Table 1. Results of Testing the Effect of Leadership and Compensation on Job Satisfaction Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .807 <sup>a</sup> | .651     | .639              | 3.71839                    |

a. Predictors: (Constant), X1, X2

b. Dependent Variable: X3

Source: Primary Data processed, 2022

Table 1 shows the value of R2 (R Square) of 0.651. This R2 value is used in calculating the coefficient value of e1. The coefficient of e1 is a variant of job satisfaction that is not explained by leadership and compensation.

$$\begin{aligned} \text{Magnitude: Coefficient } e_1 &= \sqrt{1 - R^2 X_k} \\ e_1 &= \sqrt{1 - (0,651)^2} = \sqrt{1 - (0,424)} \\ &= \sqrt{0,576} = 0,759 \end{aligned}$$

**Table 2. Results of Job Satisfaction Regression Analysis Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | 3.481                       | 3.159      |                           | 1.102 | .005 |
|       | X1         | .107                        | .080       | .110                      | 1.339 | .006 |
|       | X2         | .973                        | .105       | .763                      | 9.250 | .000 |

a. Dependent Variable: X3

Source: Primary Data processed, 2022

Based on Table 2, it can be seen that the regression equation is as follows:

$$\begin{aligned} X_3 &= b_1 X_1 + b_2 X_2 + e_1 \\ X_3 &= 0,107 X_1 + 0,973 X_2 + 0,759 e_1 \\ \dots\dots\dots (1) \end{aligned}$$

The equation shows that:

- Every 1 leadership increase will be followed by an increase in job satisfaction of 0.107.
- Every 1 unit of compensation increase will be followed by an increase in job satisfaction of 0.973.

So from equation (1) it can be seen that if leadership increases, job satisfaction will increase. Likewise, with increased compensation, job satisfaction will increase.

##### 2. Analysis of the Effect of Leadership and Compensation on Employee Performance

The results of the regression analysis of the influence of leadership and compensation on employee performance can be seen in Table 3, as follows:

**Table 3. Test Results of the Effect of Leadership and Compensation on Employee Performance Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .696 <sup>a</sup> | .484     | .467              | 3.89127                    |

a. Predictors: (Constant), X1, X2

b. Dependent Variable: Y

Source: Primary Data processed, 2022

Table 3 shows the value of R2 (R Square) of 0.484. This R2 value is used in calculating the e2 coefficient value. The e2 coefficient is a variance in employee performance that is not explained by leadership and compensation.

$$\text{Magnitude: Coefficient } e_1 = \sqrt{1 - R^2 X_k}$$

$$e_1 = \sqrt{1 - (0,484)^2} = \sqrt{1 - (0,234)}$$

$$= \sqrt{0,766} = 0,875$$

**Table 4. Results of Employee Performance Regression Analysis Coefficients<sup>a</sup>**

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
|              | B                           | Std. Error | Beta                      |       |      |
| 1 (Constant) | 4.058                       | 3.306      |                           | 1.227 | .025 |
| X1           | .096                        | .084       | .115                      | 3.149 | .005 |
| X2           | .712                        | .110       | .648                      | 6.470 | .000 |

a. Dependent Variable: Y

Source: Primary Data processed, 2022

Based on Table 4, it can be seen that the regression equation is as follows:

$$Y = b_1X_1 + b_2X_2 + b_3X_3 + e_2$$

$$Y = 0,096X_1 + 0,712X_2 + 0,875e_2$$

..... (2)

The equation shows that:

- Every increase in 1 leadership unit will be followed by an increase in employee performance of 0.096.
- Every increase in 1 unit of compensation will be followed by an increase in employee performance of 0.712.

So from equation (2) it can be seen that if leadership increases, employee performance will increase. Likewise, with increased compensation, employee performance will increase.

### 3. Analysis of the Effect of Job Satisfaction on Employee Performance

The results of the regression analysis of the effect of job satisfaction on employee performance can be seen in Table 5, as follows:

**Table 5. Employee Performance Regression Coefficient Coefficients<sup>a</sup>**

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|--------------|-----------------------------|------------|---------------------------|--------|------|
|              | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant) | 2.867                       | 2.138      |                           | 1.341  | .005 |
| X3           | .708                        | .064       | .823                      | 11.123 | .000 |

a. Dependent Variable: Y

Source: Primary Data processed, 2022

Based on Table 5, it can be seen that the regression equation is as follows:

$$Y = a + b_3X_3 + e_2$$

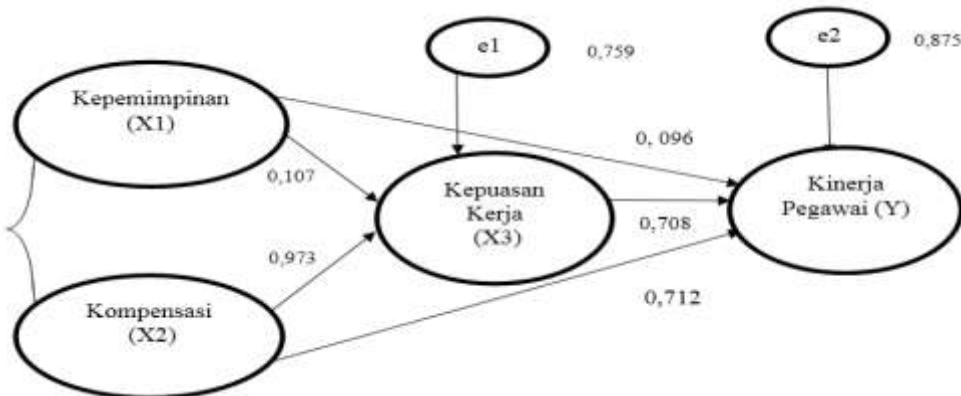
$$Y = 2,867 + 0,708X_3 \dots\dots\dots (2)$$

The equation shows that:

- Every time there is an increase in 1 unit of job satisfaction, it will be followed by an increase in employee performance of 0.223.

#### 4. Analysis of the Effect of Leadership and Compensation on Employee Performance through Job Satisfaction

Based on equations (1), (2) and (3), a path analysis model is obtained as follows:



The value of the influence of leadership and compensation on employee performance through job satisfaction is as follows:

$$X_1 \rightarrow X_3 \rightarrow Y = (\rho_{X_3X_1}) \times (\rho_{YX_3}) = 0,107 \times 0,708 = 0,076$$

$$X_2 \rightarrow X_3 \rightarrow Y = (\rho_{X_3X_2}) \times (\rho_{YX_3}) = 0,973 \times 0,708 = 0,689$$

### V. CONCLUSIONS AND RECOMMENDATIONS

#### Conclusion

Based on the results of research on the influence of leadership and compensation on employee performance through job satisfaction at the West Bekasi Pratama Tax Service office, the following conclusions can be drawn:

Based on the results of the description analysis on the leadership variable, the indicator that dominates the formation of the leadership variable is positive power, that the leadership of the West Bekasi Pratama Tax Office (KPP) is always fair to subordinates and the West Bekasi Pratama Tax Service leader is always firm and straightforward.

Based on the results of the description analysis on the compensation variable, the indicator that gives the greatest value to the formation of the compensation variable is supply and demand, that

the leadership of the West Bekasi Pratama Tax Office (KPP) adds assistance if the work is very piled up and the Bekasi Pratama Tax Service Office (KPP) Leader The West adds aid if the work is overloaded.

On the job satisfaction variable, the indicator that dominates the formation of the job satisfaction variable is the work quantity indicator, that the employees of the West Bekasi Pratama Tax Service (KPP) in their work always pay attention to the aspects of the work they are doing and the West Bekasi Pratama Tax Service (KPP) employees can complete the job the important one.

In the employee performance variable, the indicator that gives the greatest value to the formation of the employee performance variable is the quantity of work, that the employees of the West Bekasi Pratama Tax Service (KPP) in their work always pay attention to the aspects of the work being done and the West Bekasi Pratama Tax Service (KPP) employees can complete important work.

Based on regression analysis, it shows that leadership and compensation contribute to the performance of the employees of the West Bekasi Tax Service Office (KPP). Based on the results of the path analysis, it shows that job satisfaction does not provide support for increasing leadership and compensation for the performance of the

employees of the West Bekasi Tax Service Office (KPP).

### Recommendations

Based on the results of research on the influence of leadership and compensation on employee performance through job satisfaction at the West Bekasi Pratama Tax Service office, some suggestions can be submitted as follows:

1. The results of this study are expected to contribute to sources of information for other researchers who have an interest in the same field. As well as enriching and providing the development of knowledge and theory in the field of management, especially human resource management, in the discussion of the influence of leadership, compensation and job satisfaction on employee performance.
2. The results of this study are expected to be used as input and information regarding the influence of leadership, compensation and job satisfaction on employee performance. So that it can be used as a source of information for organizations, especially for the Tax Service Office (KPP) KPP Pratama Bekasi Barat in order to consider, design and implement effective and efficient human resource management in achieving organizational goals and objectives, in an effort to improve by taking into account the following:

#### a. Leadership

In order to be a concern for the Tax Service Office (KPP) of West Bekasi KPP Pratama, to pay attention to the indicators of how to communicate which gives the lowest value to the formation of leadership variables, namely by the way that West Bekasi KPP Pratama employees must communicate with each other and the West Bekasi KPP Pratama leadership must always communicate with subordinates regardless of ethnicity, race, and position

#### b. Compensation

In order to be a concern for the Tax Service Office (KPP) of West Bekasi KPP Pratama, to pay attention to the indicator of willingness to pay which gives the lowest value to the formation of the compensation variable, namely by way of the leadership of the West Bekasi Pratama Tax Service Office (KPP) must work hard and the Service Office employees Tax Pratama (KPP) West Bekasi must work overtime if needed.

#### c. Job satisfaction

In order to be a concern for the Tax Service Office (KPP) KPP Pratama West Bekasi, to pay attention to the salary indicator that gives the lowest value to the formation of the job satisfaction variable, namely by increasing the salary received by the Pratama Tax Service Office (KPP) West Bekasi employee so that they can be sufficient for clothing and food.

#### d. Employee Performance

In order to be a concern for the West Bekasi KPP Pratama Tax Service Office, to pay attention to the professional quantity indicator that gives the lowest value to the formation of employee performance variables, namely by way of the West Bekasi Pratama Tax Service Office (KPP) employees must be fully responsible for their work and employees don't talk about personal matters.

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