



Effect of Motivation and Job Satisfaction On the Employees Performance of Jakarta Senen Tax Service Office Through Organizational Commitment

Nanang Susanto¹, Suharto², Partogi Saoloan Samosir³

Universitas Krisnadwipayana Jakarta, Indonesia

Email: nanang.susanto7@gmail.com, suharto@unkris.ac.id, partogi@unkris.ac.id
Indonesia

ABSTRACT

This study aims to: 1) To find out and analyze the effect of motivation and job satisfaction on organizational commitment; 2) To find out and analyze the effect of motivation and job satisfaction on employee performance; 3) To find out and analyze the effect of organizational commitment on employee performance; 4) To know and analyze the effect of motivation and job satisfaction on employee performance through organizational commitment.

The research was conducted at the Jakarta Senen Primary Tax Service Office with a sample of 80 respondents. The sampling technique uses random sampling. Methods of data analysis using descriptive analysis and quantitative analysis with path analysis.

The results showed that: 1) there is an effect of motivation and job satisfaction on organizational commitment, and 2) there is an effect of motivation and job satisfaction on employee performance. 3) there is an effect of organizational commitment on employee performance, and 4) there is no effect between motivation and job satisfaction on employee performance through organizational commitment at the Jakarta Senen Primary Tax Service Office. This means that the direct effect is greater than the indirect effect, and the organizational commitment variable cannot mediate between motivation and job satisfaction on employee performance at the Jakarta Senen Primary Tax Service Office.

KEYWORDS: Motivation, Job Satisfaction, Organizational Commitment and Employee Performance

Introduction

Taxes are the largest income of a country, especially Indonesia. Nearly 75% of state revenue currently comes from taxes. The dominance of taxes as a source of revenue is a very natural thing, when natural resources, especially petroleum, can no longer be relied on. Receipts from natural resources have a relatively limited lifespan which will one day run out and cannot be renewed. This is different from taxes, this source of revenue has an unlimited lifespan, especially as the population increases, and the state's revenue from the tax sector will increase. Tax payments are a manifestation of the state's obligations and the community's participation in collecting funds to finance the state and national development. Taxes that aim to improve the welfare of all people through improving and adding public services, allocate taxes not only for taxpayers but also for the benefit of people who are not obliged to pay taxes.

Tax extension and intensification efforts are actions that have been launched by the Directorate General of Taxes to increase tax revenues, namely by expanding tax subjects and objects or by attracting new taxpayers. On the other hand, the dynamic development of small and medium businesses may be far beyond the reach of taxes. Even though a safety net for taxpayers (in the form of a Taxpayer Identification Number) to carry out their tax obligations has been installed, especially for small and medium businesses, there are still small and medium businesses that are free from tax bondage. There are still many potential taxpayers who have not been registered as actual taxpayers. Disobedience in paying taxes does not only occur among entrepreneurs, but it is common knowledge that other professional workers are also disobedient in paying taxes.

The law on taxation clearly states the obligations of taxpayers to pay taxes, if they do not fulfill these obligations, the

sanctions imposed are clear. However, in the field, a large-scale taxpayer can agree with a tax official to reduce the amount of the taxpayer's tax nomination. The parties who benefit are taxpayers and tax officials, while the party who suffers the most losses is the government. All of this stems from a lack of awareness about taxation on the part of both taxpayers and tax officers.

As society develops towards the Industrial Revolution 4.0, services to the public are becoming faster and more practical. Support from emerging technology has made the Directorate General of Taxes more responsive, adaptive, and innovative towards developments. One of the biggest components in an organization is human resources, in this case, employees. Quality human resources are expected by the Directorate General of Taxes. Human resources who have good motivation and performance can make it easier for the Directorate General of Taxes to achieve the target, namely state revenue in the form of taxes. Human resources are an important organ for a company or government agency. An agency cannot run well without human resources in it. Human resources are the most valuable and most important asset owned by a company because the success of an organization is largely determined by the human element of the company (Ardana, 2014 in Viviyanti, 2019). Companies or institutions that aim to achieve maximum performance require quality human resources in carrying out company operations.

Every organization or agency must be able to compete with other organizations or agencies in winning business. To be able to compete with other organizations or agencies, organizations or agencies must have quality resources. If the organization or agency does not want to compete with other organizations or agencies, the organization or agency will die, either slowly or quickly. Quality resources can produce good performance.



Performance according to Setiawan and Waridin (2006) is the result or performance of an employee's work which is assessed in terms of quality and quantity based on work standards determined by the organization. Good performance is optimal performance, namely performance that meets organizational standards and supports the achievement of organizational goals. A good organization is an organization that tries to improve the capabilities of its human resources because this is a key factor in improving employee performance.

According to Mangkunegara (2005), performance (work achievement) is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties according to the responsibilities given to him. Sulistiyani (2003) states that a person's performance is a combination of ability, effort, and opportunity which can be assessed from the results of their work.

The Directorate General of Taxes' vision is to become the best state revenue collection institution to guarantee the sovereignty and independence of the state. Meanwhile, the mission of the Directorate General of Taxes is to collect revenue based on high voluntary tax compliance and fair law enforcement, services based on modern technology to facilitate the fulfillment of tax obligations, tax officials with integrity, competence, and professionalism, as well as competitive compensation based on a performance management system. These four missions of the Directorate General of Taxes are the main guidelines for the institution to achieve the vision of the Directorate General of Taxes. As a form of responsibility and appreciation for employees, institutions provide rewards in the form of compensation.

Gibson (1996) states that 3 (three) factors influence performance. The first factor is individual factors, such as abilities, skills, family background, work experience, social level, and demographics. The second is psychological factors, such as perception, role, personality, motivation, and job satisfaction. The third factor is organizational factors, such as organizational structure, job design, leadership, and reward systems. Gibson's statement explains that psychological factors of job satisfaction and organizational factors such as motivation will influence performance.

Internal factors that need to be considered in improving performance are individual motivation to work, satisfaction, and organizational commitment. Generally, individuals work for reasons to earn income, channel their hobbies into a job, fill their time, and so on. However, for professional resources, work activities are professional activities to be able to earn sufficient income for themselves and their families. Strong motivation for a worker or employee will have an impact on achieving a good level of performance.

The importance of work motivation was conveyed by Handoko (2008), namely motivation as a driving force that can realize behavior to achieve goals and self-satisfaction. Motivation and performance are two elements that are constructive and correlative, both require each other and cannot be separated from each other. Employees who have high

productivity and work motivation make the organization run fast, which will ultimately result in good performance and achievements for the institution. The wheels of the institution do not run well when employees work unproductively, such as employees who do not have high morale, are not tenacious at work, and have low morale. Motivation is intended as a stimulating force for employees to be more enthusiastic and active in working with all their abilities so that employee performance can increase. Therefore, motivation is very important for leaders and employees to increase employee morale and performance

A person's satisfaction at work also plays a major role in producing high performance. The higher the level of individual satisfaction at work, the greater the individual's performance. Another factor that needs to be considered in improving individual performance is organizational commitment. Discipline plays an important role in a person's work success.

The phenomenon of job satisfaction at the Jakarta Senen Pratama Tax Service Office needs to be evaluated. Based on the researcher's observations, KPP Pratama Jakarta Senen employees who feel satisfied will do their best to produce a good performance, whereas if employee job satisfaction is not met, it will likely lead to disappointment, lack of enthusiasm for work and performance will decrease. Seeing the existence of these employees, the leadership must pay attention to employee job satisfaction to create a work atmosphere that encourages employees to work optimally.

Job satisfaction is an individual thing; each individual will have a different level of satisfaction with the value system that applies to him. This is due to the differences between each individual. The more aspects of the job that suit the individual's wishes, the higher the satisfaction he feels, and conversely, if the fewer aspects of the work suit the individual's wishes, the lower the level of satisfaction. (As'ad, 2005). Apart from compensation factors and job satisfaction, the motivational factor that will influence a person's employee performance is potential, where a person is not necessarily willing to exert all his potential to achieve optimal results, so there is still a need for encouragement so that a DJP employee is willing to use all his potential.

This drive is often called motivation. Motivational factors are very important to study because each individual has different hopes and needs. If someone is motivated, then he will try to do everything in his power to make what he wants come true. With good motivation, it is hoped that all work carried out by each member of the organization will run efficiently and effectively.

Employee commitment is one of the keys that determines the success or failure of an organization in achieving its goals. Employees who are committed to the organization usually show a work attitude that is full of attention to their duties, they are very responsible for carrying out their duties and are very loyal to the company. Commitment contains belief, and binding, which will generate energy to do the best. In real terms, commitment has an impact on the work performance of human resources, and ultimately also greatly influences the performance



of a company, therefore the role of human resources, especially management levels from the bottom line to the top line must be able to act as a driving force to realize the company's mission and goals. A person's commitment to an organization, company, or government agency is a very important issue in the world of work. This is so important that several organizations dare to include an element of commitment as one of the requirements for holding a position or position offered in job vacancy advertisements. Unfortunately, even though this is very common, it is not uncommon for employers and employees to still not truly understand the meaning of commitment. However, this understanding is very important to create conducive working conditions so that the company can run efficiently and effectively.

The lack of understanding of commitment makes Indonesia's employee commitment index, according to Watson Wyatt's calculations, only 57% -7 points lower than Asia Pacific. This means that the level of employee loyalty in Indonesia is among the lowest in the region. Low loyalty is not a bad thing nowadays when the era of single loyalty (lifetime employment) no longer has a place. The concept of commitment is an important aspect of the human resource management philosophy.

The definition of commitment today is no longer simply in the form of an employee's willingness to stay at the agency for a long period. But more important than that, they want to give their best to the agency and are even willing to do things beyond the limits required by government agencies. The existence of commitment to the organization will make a person have an emotional attachment to the organization so that the individual identifies with the organization's values and activities the identification is strong, there will be the internalization of the organization's values so that he will become increasingly involved with what the organization does. One of the consequences of this process will be seen in its performance. Organizational commitment is needed as an indicator of employee performance. Employees with high commitment can be expected to show optimal performance.

Literature Review

1. Employee Performance

Performance is the result of work in terms of quality and quantity that can be achieved by an employee in carrying out tasks following the responsibilities given to him. The definition of performance according to Kusriyanto in Mangkunegara (2005) is a comparison of the results achieved with the participation of labor per unit of time (usually per hour). Meanwhile, according to Mangkunegara (2005), employee performance (work achievement) is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties according to the responsibilities given to him. Therefore, it can be concluded that HR performance is work performance, or work results (output) both quality and quantity achieved by HR per unit period in carrying out their work duties following the responsibilities given to them.

According to Sinambela (2012), employee performance is defined "as the employee's ability to carry out certain skills", while according to Priansa (2014), performance is "the level of success of employees in completing their work", then according to Mangkunegara (2013), the definition of performance is " the quality and quantity of work results achieved by an employee in carrying out his duties following the responsibilities given to him." From the descriptions of the three experts, it can be concluded that performance is the workability carried out by an employee, as well as carrying out the duties and responsibilities given by the company.

Mathis (2006) which are indicators in measuring employee performance or achievements are as follows:

- a. Work quantity, namely the volume of work produced under normal conditions.
- b. Quality of work can be in the form of neatness, accuracy, and interconnectedness of results without ignoring the volume of work.
- c. Timeliness, namely the use of work periods that are adjusted to company or government agency policies.
- d. Collaboration, namely the ability to handle relationships with other people at work.

2. Motivation

Motivation is an individual's willingness to expend high effort to achieve organizational goals (Robbins, 2001). In the work context, motivation is an important factor in encouraging an employee to work. There are three key elements in motivation, namely effort, organizational goals, and needs. According to Moorhead and Griffin (2013), motivation is a process that begins with a physiological or psychological definition that drives behavior or encouragement aimed at goals or incentives.

Therefore, the intensity and quality of these efforts are needed and focused on organizational goals. Effort is a measure of intensity. If someone is motivated then he will try as hard as he can to achieve the goal, but not necessarily high effort will result in high employee performance. Needs are internal conditions that give rise to drives, whereas unsatisfied needs will give rise to the tension that stimulates drives from within the individual.

Maslow in Hosnawati (2016) The indicators used to measure work motivation are as follows:

- a. Physiological needs
- b. Safety needs
- c. Social needs
- d. The need for appreciation
- e. Self-actualization.

3. Job Satisfaction

Job satisfaction is a person's feeling of happiness or disappointment that arises after comparing his or her perception or impression of job satisfaction or work results. Meanwhile, Oliver defines satisfaction as the level of a person's feelings after comparing job satisfaction/perceived results with their expectations (Handoko, 2003). So, the level of satisfaction is a



function of the difference between perceived job satisfaction and expectations. If job satisfaction is below expectations, then employees will be disappointed, if job satisfaction meets expectations, employees will be satisfied. Employee job satisfaction (Job satisfaction) must be created as well as possible so that employee work morale, dedication, love, and discipline increase. Job satisfaction is an emotional attitude that pleases and loves one's job. This attitude is reflected in work morale, discipline, and work performance. Job satisfaction is enjoyed at work, outside work, and a combination of inside and outside work (Hasibuan; 2017).

Job satisfaction in work is job satisfaction enjoyed at work by receiving praise for work results, placement, treatment, equipment, and a good work environment. Meanwhile, job satisfaction outside of work is employee job satisfaction that is enjoyed outside of work by the amount of remuneration that will be received from the results of his work, so that he can buy his needs. Employees who prefer to enjoy their satisfaction outside of work are more concerned about compensation than carrying out their duties.

Based on several expert opinions that have been stated above, it can be concluded that job satisfaction is an employee's feelings (happy or unhappy) regarding the work they are assigned, such as being happy with the rewards given, being happy with cooperation between employees, and other things.

Sudaryo, Agus & Nunung (2018) say that job satisfaction can be influenced by several factors, including:

- a. Wages. namely, the amount of payment a person receives as a result of carrying out work, whether it is following needs and is felt to be fair
- b. The job itself. The work itself, namely the content of the work carried out by someone, does it have satisfying elements
- c. Work colleague. Colleagues, namely friends with whom a person constantly interacts in carrying out work. A person can feel that his co-workers are very pleasant or unpleasant.
- d. Superior. Superior, namely someone who always gives orders or instructions in carrying out work.
- e. Promotion. Promotion, namely the possibility that someone can develop through promotion.
- f. Work environment. Work environment, namely the physical and non-physical environment.

4. Organizational Commitment

Robbins and Judge (2008) organizational commitment is a situation where an employee supports a particular organization and its goals and desires to maintain membership in that organization. Thus, high job involvement means siding with an individual's particular job, while high organizational commitment means siding with the organization that recruits the individual. Meanwhile, according to Moorhead and Griffin (2013), organizational commitment is an attitude that reflects the extent to which an individual knows and is attached to their

organization. An individual who has high commitment will likely see himself as a true member of the organization.

Meanwhile, according to Kreitner and Kinicki (2015), organizational commitment reflects the level to which a person recognizes an organization and is attached to its goals. It can be concluded that organizational commitment is an individual's psychological state which is related to strong belief, trust, and acceptance of the goals and values of the organization, a strong willingness to work for the organization, and the degree to which he continues to want to be a member of the organization.

Busro (2018) suggests that there are three separate dimensions of organizational commitment, namely:

- a. Affective commitment is related to the desire to be attached to the organization or the employee's emotional attachment. Identification and involvement in an organization occur when employees want to be part of the organization because of an emotional bond or feel they have the same values as the organization.
- b. Continuance commitment, namely an awareness of the costs that must be incurred or borne (both financial and other losses) related to the employee's departure from the organization.
- c. Normative commitment, namely a feeling of obligation from employees to remain in an organization because of a feeling of debt to the organization.

Research Methods

Time and Location of Research

This research was carried out from March to April 2023. This research was carried out in stages: observation or interviews, making a research proposal, distributing questionnaires, and analyzing research data. Researchers categorize them into two stages, namely field research and data management and analysis.

This research was conducted at the Jakarta Senen Pratama Tax Service Office located at Jl. Kramat Raya No.136, RT.2/RW.9, Kenari, Kec. Senen, Central Jakarta City, Special Capital Region of Jakarta 10430.

Research Design

Research is a process of seeking the truth about a phenomenon or fact that occurs in a structured and systematic way. This research uses descriptive analytics with a quantitative approach. Sodik (2015) said quantitative research is research whose specifications are systematic, planned, and structured from the start until the creation of the research design. Noor (2017) explains that quantitative research is a method for testing certain theories by examining the relationship between variables. These variables are measured with research instruments so that data consisting of numbers can be analyzed based on statistical procedures.

This research tests how much contribution the variables of motivation and job satisfaction as independent variables (exogenous), organizational commitment as a mediating variable (intervening), and employee performance as a dependent variable (endogenous) contribute. Intervening variables or variables that influence the relationship between exogenous variables and



endogenous variables are expressed in the organizational commitment variable. Next, it is combined with relevant theories using data analysis techniques concerning the variables used.

Method of collecting data

This type of research is a type of quantitative research. According to Creswell J (1994), quantitative research is a type of research that explains phenomena by collecting numerical data which is analyzed using mathematics-based methods, especially statistics. Several elements were put forward by Creswell. The first element is explaining the phenomenon. Phenomena are key elements in quantitative research. The second element is collected in the form of numbers, in quantitative research data collection uses numerical data.

Primary data is data collected directly by researchers to answer the problem or purpose of the research being conducted. The research was carried out systematically by taking data in the field directly from respondents by filling out questionnaires. In this research, the data source is employees of KPP Pratama Jakarta Senen.

Population and Sample

According to Sugiyono (2012), Population is a generalization area consisting of subjects who have certain qualities and characteristics determined by researchers to be

studied and then conclusions drawn. In this research, the population taken was 98 KPP Pratama Jakarta Senen employees.

Nurdin and Hartati (2019) said that a sample is a small portion taken from members of the population based on predetermined procedures so that it can be used to represent the population. Considering that the population in this study is quite large, this study took samples as representatives of the entire population. The sample in this study used the Random Sampling or random sampling technique, meaning that the researcher took random samples from the total population. Based on Slovin's results, the sample for this study was 80 people (rounded). So the research sample taken was 80 employees of KPP Pratama Jakarta Senen.

Analysis Model

Descriptive analysis is an analysis method that aims to describe or explain something as it is Baroroh (2008). In this research, data presentation uses a data analysis table of average values and frequency distribution.

Analysis is a technique for analyzing cause and effect relationships that occur in multiple regression if the independent variable influences the dependent variable not only directly but also indirectly. Narimawati, et al (2020). In this study, to test the influence of mediating variables using path analysis.

Research Results and Discussion

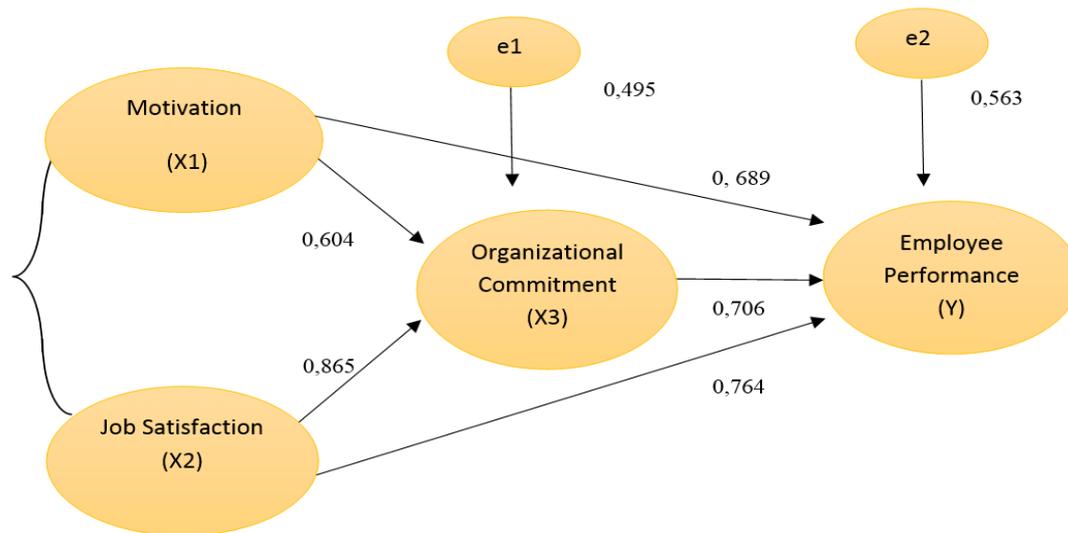


Figure 1. Overall Path Analysis Model

1. It is suspected that there is an influence of motivation and job satisfaction on organizational commitment To find out this, it is necessary to use the F test. The following is a test of each variable:

Table 1. F Test Results of the Effect of Motivation and Job Satisfaction on Organizational Commitment ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1087.283	2	543.642	117.745	.000 ^b
Residual	355.517	77	4.617		
Total	1442.800	79			

a. Dependent Variable: X3

b. Predictors: (Constant), X2, X1



From Table 1, it is found that the F-calculated value of the motivation and job satisfaction variables is 117,745, while the F-table is 3.96 with a significance value of 0.000. Thus $F_{count} > F_{Table}$ and the significance value is $0.000 < 0.005$. Thus, H_0 is rejected and H_1 is accepted at this real level. This concludes that motivation and job satisfaction have a positive

and significant effect on organizational commitment. Thus the first hypothesis is tested and proven.

2. It is suspected that there is an influence of motivation and job satisfaction on employee performance

To test the effect of motivation and job satisfaction on employee performance, the F test is carried out. The following are the results of the t-test:

Table 2. F Test Results of the Effect of Motivation and Job Satisfaction on Employee Performance ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1313.643	2	656.821	36.021	.000 ^b
Residual	1404.045	77	18.234		
Total	2717.688	79			

- a. Dependent Variable: Y
- b. Predictors: (Constant), X2, X1

The F-test results for the motivation and job satisfaction variables were 36.021, and the F-table was 3.96 with a significance value of 0.000. Thus $F_{count} > F_{Table}$ and the significance value is $0.000 < 0.005$. Thus, H_0 is rejected and H_1 is accepted at this real level. This concludes that motivation and job satisfaction have a positive and significant effect on

employee performance. Thus the second hypothesis is tested and proven.

3. It is suspected that there is an influence of organizational commitment on employee performance

To test the effect of organizational commitment on employee performance, a t-test was carried out. The following are the results of the t-test:

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.564	2.878		2.281	.025
X3	.969	.110	.706	8.804	.000

- a. Dependent Variable: Y

The results of the t-test for the organizational commitment variable obtained a calculated t value = 8.804 and a t-table of 1.663. This means $t_{count} > t_{table}$ ($8,804 > 1,664$), with a significance value of $0.000 < 0.005$, meaning H_0 is rejected and H_1 is accepted. This provides the conclusion that job satisfaction has a positive and significant effect on employee performance. Thus the third hypothesis is tested and proven.

smaller than the direct influence coefficient value. This shows that organizational commitment cannot mediate motivation and job satisfaction in influencing employee performance. Thus the fourth hypothesis is unproven and untested.

Discussion

1. The Influence of Motivation and Job Satisfaction on Organizational Commitment at the Jakarta Senen Pratama Tax Service Office

Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of the motivation variable are the necessities of life, namely that the employees of the Jakarta Senen Pratama Tax Service Office work according to the employee's workload and accordance with predetermined standards. The average value of the motivation variable tends to strongly agree that the indicators of appreciation, social relationships, life needs and success at work form the motivation variable.

Based on the results of the descriptive analysis, it show that the indicator that contributes to the formation of the job satisfaction variable is the salary received by employees of the Jakarta Senen Pratama Tax Service Office, satisfied according to

1. It is suspected that there is an influence of motivation and job satisfaction on employee performance through organizational commitment

$$X_1 \rightarrow X_3 \rightarrow Y = (\rho_{X_3X_1}) \times (\rho_{YX_3}) = 0,604 \times 0,706 = 0,426$$

$$X_2 \rightarrow X_3 \rightarrow Y = (\rho_{X_3X_2}) \times (\rho_{YX_3}) = 0,865 \times 0,706 = 0,610$$

For the motivation variable, the indirect influence value is obtained from the path coefficient value $\rho_{X_3X_1}$ multiplied by the path coefficient value ρ_{YX_3} . The multiplication results show that the indirect influence coefficient value is smaller than the direct influence coefficient value.

In the job satisfaction variable, the indirect influence value is obtained from the path coefficient value $\rho_{X_3X_2}$ multiplied by the path coefficient value ρ_{YX_3} . The multiplication results show that the indirect influence coefficient value is



the workload and following the cost of living. The average value of the job satisfaction variable tends to strongly agree that the indicators of salary received, the job itself, coworkers, superiors, promotions, and the work environment form the job satisfaction variable.

Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of the organizational commitment variable is affective commitment, namely that the employees of the Jakarta Senen Pratama Tax Service Office are proud to be part of their institution and are happy to do their work. The average value of the organizational commitment variable tends to strongly agree that the indicators of affective commitment, continuance commitment, and normative commitment form the organizational commitment variable.

Based on the results of the regression analysis, show that motivation and job satisfaction have an increasing impact on organizational commitment at the Jakarta Senen Pratama Tax Service Office. The results of this research are in line with research conducted by Suwarno and Joko Utomo (2011); Anak Agung Gde Mantra Suarjana, I Komang Mahayana Putra and Ni Luh Nyoman Ayu Suda Susilawati (2016); Evi Citrawati and Khuzaini (2021).

2. The Influence of Motivation and Job Satisfaction on Employee Performance at the Jakarta Senen Pratama Tax Service Office

Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of the motivation variable are the necessities of life, namely that the employees of the Jakarta Senen Pratama Tax Service Office work according to the employee's workload and accordance with predetermined standards. The average value of the motivation variable tends to strongly agree that the indicators of appreciation, social relationships, life needs and success at work form the motivation variable.

Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of the job satisfaction variable is the salary received by employees of the Jakarta Senen Pratama Tax Service Office, satisfied according to the workload and following the cost of living. The average value of the job satisfaction variable tends to strongly agree that the indicators of salary received, the job itself, coworkers, superiors, promotions, and the work environment form the job satisfaction variable.

Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of employee performance variables is the quantity of work, namely the volume of work produced by employees of the Jakarta Senen Pratama Tax Service Office within a certain period with the number of work procedures that employees of the Jakarta Senen Pratama Tax Service Office can complete. The average value of employee performance variables tends to agree that indicators of work quantity, work quality, timeliness, and cooperation form employee performance variables.

Based on the results of the regression analysis, show that motivation and job satisfaction have an increasing impact on employee performance at the Jakarta Senen Pratama Tax Service Office. The results of this research are in line with research conducted by Suwarno and Joko Utomo (2011); Anak Agung Gde Mantra Suarjana, I Komang Mahayana Putra and Ni Luh Nyoman Ayu Suda Susilawati (2016); Ida Respatiningsih and Frans Sudirjo (2015); Tri Wahyuni and Soni Kurniawan (2018); Ali Umar and Suarni Norawati (2022); Haryo Kusumo (2017); Evi Citrawati and Khuzaini (2021); Iva Chandraningtyas, M. Al Musadieq, Hamidah Nayati Utami (2012); Muhammad Abdillah Syawal (2018).

3. The Influence of Organizational Commitment on Employee Performance at the Jakarta Senen Pratama Tax Service Office

Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of the organizational commitment variable is affective commitment, namely that the employees of the Jakarta Senen Pratama Tax Service Office are proud to be part of their institution and are happy to do their work. The average value of the organizational commitment variable tends to strongly agree that the indicators of affective commitment, continuance commitment, and normative commitment form the organizational commitment variable.

Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of employee performance variables is the quantity of work, namely the volume of work produced by employees of the Jakarta Senen Pratama Tax Service Office within a certain period with the number of work procedures that employees of the Jakarta Senen Pratama Tax Service Office can complete. The average value of employee performance variables tends to agree that indicators of work quantity, work quality, timeliness, and cooperation form employee performance variables.

Based on the results of the regression analysis, show that motivation and job satisfaction have an increasing impact on employee performance at the Jakarta Senen Pratama Tax Service Office. The results of this research are in line with research conducted by Suwarno and Joko Utomo (2011); Anak Agung Gde Mantra Suarjana, I Komang Mahayana Putra and Ni Luh Nyoman Ayu Suda Susilawati (2016); Ida Respatiningsih and Frans Sudirjo (2015); Tri Wahyuni and Soni Kurniawan (2018); Ali Umar and Suarni Norawati (2022); Haryo Kusumo (2017); Windrawati Finaltri, Arief Purwanto, Nasharuddin Mas (2020); Evi Citrawati and Khuzaini (2021); Iva Chandraningtyas, M. Al Musadieq, Hamidah Nayati Utami (2012); Muhammad Abdillah Syawal (2018).

4. The Influence of Motivation and Job Satisfaction on Employee Performance Through Organizational Commitment at the Jakarta Senen Pratama Tax Service Office

Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of the motivation variable are the necessities of life, namely that the



employees of the Jakarta Senen Pratama Tax Service Office work according to the employee's workload and accordance with predetermined standards. The average value of the motivation variable tends to strongly agree that the indicators of appreciation, social relationships, life needs and success at work form the motivation variable.

Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of the job satisfaction variable is the salary received by employees of the Jakarta Senen Pratama Tax Service Office, satisfied according to the workload and following the cost of living. The average value of the job satisfaction variable tends to strongly agree that the indicators of salary received, the job itself, coworkers, superiors, promotions, and the work environment form the job satisfaction variable.

Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of the organizational commitment variable is affective commitment, namely that the employees of the Jakarta Senen Pratama Tax Service Office are proud to be part of their institution and are happy to do their work. The average value of the organizational commitment variable tends to strongly agree that the indicators of affective commitment, continuance commitment, and normative commitment form the organizational commitment variable.

Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of employee performance variables is the quantity of work, namely the volume of work produced by employees of the Jakarta Senen Pratama Tax Service Office within a certain period with the number of work procedures that employees of the Jakarta Senen Pratama Tax Service Office can complete. The average value of employee performance variables tends to agree that indicators of work quantity, work quality, timeliness, and cooperation form employee performance variables.

Based on the results of the path analysis, shows that motivation and job satisfaction do not have an impact on increasing employee performance at the Jakarta Senen Pratama Tax Service Office through organizational commitment. The results of this research are not in line with research conducted by Haryo Kusumo (2017); Iva Chandraningtyas, M. Al Musadieq, and Hamidah Nayati Utami (2012). In line with research by Finaltri Windrawati, Arief Purwanto, Nasharuddin Mas (2020); Evi Citrawati and Khuzaini (2021); Muhammad Abdillah Syawal (2018).

Conclusions and Recommendations

Conclusion

Based on the results of research regarding the Influence of Motivation and Job Satisfaction on Employee Performance through Organizational Commitment at the Jakarta Senen Pratama Tax Service Office, the following conclusions can be drawn:

1. Based on the results of the description analysis, it was found that:

a. *Motivation.* Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of the motivation variable are the necessities of life, namely that the employees of the Jakarta Senen Pratama Tax Service Office work according to the employee's workload and accordance with predetermined standards. The average value of the motivation variable tends to strongly agree that the indicators of appreciation, social relationships, life needs and success at work form the motivation variable.

b. *Job satisfaction.* Based on the results of the descriptive analysis, it show that the indicator that contributes to the formation of the job satisfaction variable is the salary received by employees of the Jakarta Senen Pratama Tax Service Office, satisfied according to the workload and following the cost of living. The average value of the job satisfaction variable tends to strongly agree that the indicators of salary received, the job itself, coworkers, superiors, promotions, and the work environment form the job satisfaction variable.

c. *Organizational Commitment.* Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of the organizational commitment variable is affective commitment, namely that the employees of the Jakarta Senen Pratama Tax Service Office are proud to be part of their institution and are happy to do their work. The average value of the organizational commitment variable tends to strongly agree that the indicators of affective commitment, continuance commitment, and normative commitment form the organizational commitment variable.

d. *Employee Performance.* Based on the results of the descriptive analysis, show that the indicator that contributes to the formation of employee performance variables is the quantity of work, namely the volume of work produced by employees of the Jakarta Senen Pratama Tax Service Office within a certain period with the number of work procedures that employees of the Jakarta Senen Pratama Tax Service Office can complete. The average value of employee performance variables tends to agree that indicators of work quantity, work quality, timeliness, and cooperation form employee performance variables.

2. Based on the results of regression analysis and path analysis, it is found that:

a. *Based the results of the regression analysis, show that motivation and job satisfaction have an increasing impact on organizational commitment at the Jakarta Senen Pratama Tax Service Office.*

b. *Based on The results of the regression analysis, show that motivation and job satisfaction have an increasing impact on employee performance at the Jakarta Senen Pratama Tax Service Office.*



c. Based on the results of the regression analysis, show that motivation and job satisfaction have an increasing impact on employee performance at the Jakarta Senen Pratama Tax Service Office.

d. Based on the results of the path analysis, shows that motivation and job satisfaction do not have an impact on increasing employee performance at the Jakarta Senen Pratama Tax Service Office through organizational commitment.

Recommendation

Based on the results of research regarding the Influence of Motivation and Job Satisfaction on Employee Performance through Organizational Commitment at the Jakarta Senen Pratama Tax Service Office, several suggestions can be made as follows:

1. The results of this research are expected to contribute to the knowledge, insight, and experience of researchers in the field of human resource management, especially regarding motivation and job satisfaction with employee performance through organizational commitment, and this research is expected to provide information, insight, and experience directly in facing problems that exist in the world of work.

2. It is hoped that the results of this research can be used as input and reference for organizations to make policies or decisions that are deemed necessary to improve employee performance, taking into account the following:

a. *Motivation.* To pay attention to the Head of the Jakarta Senen Primary Tax Service Office, to pay attention to the indicators of the Head of the Jakarta Senen Pratama Tax Service Office, to pay attention to the award indicators that give the lowest value to the formation of motivation variables, that is, the Head of

the Jakarta Senen Pratama Tax Service Office must pay attention to employees who work enthusiastically at work and employees of the Jakarta Senen Pratama Tax Service Office who are committed to carrying out tasks on time by providing awards such as bonuses or incentives.

b. *Job satisfaction.* To be of concern to the Head of the Jakarta Senen Pratama Tax Service Office, to pay attention to the indicators of superiors who give the lowest scores for the formation of the job satisfaction variable, that is, the head of the Jakarta Senen Pratama Tax Service Office must be able to understand the responsibilities given by the leadership, know the duties and functions and be accountable every task given by the leader.

c. *Organizational commitment.* To pay attention to the leadership of the Jakarta Senen Primary Tax Service Office, to pay attention to the normative commitment indicator which gives the lowest value for the formation of the organizational commitment variable, that is, the leadership of the Jakarta Senen Primary Tax Service Office must remind employees to always be loyal to their institution and loyal to their work.

d. *Employee performance.* To pay attention to the leadership of the Jakarta Senen Pratama Tax Service Office, to pay attention to the punctuality indicator which gives the lowest value to the formation of employee performance variables, namely by the way the leadership must supervise the employees of the Jakarta Senen Pratama Tax Service Office for each job so that it can be completed on time and in the implementation of the work. has been carried out effectively.

References

- A.A Anwar Prabu Mangkunegara. (2005). *Manajemen Sumber daya Manusia Perusahaan*. Bandung: PT Remaja Rosdakarya.
- AA. Anwar Prabu Mangkunegara, (2013), *Manajemen Sumber Daya Manusia Perusahaan*, Remaja Rosdakarya, Bandung.
- Ali Umar dan Suarni Norawati (2022). Pengaruh Motivasi Terhadap Kinerja Karyawan Dengan Komitmen Organisasi Sebagai Variabel Intervening Pada Upt Sungai Duku Pekanbaru. *Jurnal Ekonomi & Ekonomi Syariah* Vol 5 No 1, Januari 2022.
- Ambar T. Sulistiyani dan Rosidah. (2003). *Manajemen Sumber Daya Manusia*. Cetakan Pertama. Penerbit Graha Ilmu. Yogyakarta.
- Anak Agung Gde Mantra Suarjana, I Komang Mahayana Putra dan Ni Luh Nyoman Ayu Suda Susilawati (2016). Pengaruh Motivasi Kerja Dan Kepuasan Kerja Terhadap Komitmen Organisasi Serta Dampaknya Terhadap Kinerja Pegawai Pln Rayon Gianyar Di Kabupaten Gianyar. *Jurnal Bisnis dan Kewirausahaan*. Vol 12. No. 1 Maret 2016.
- Ardana, I Komang dkk. (2014). *Manajemen Sumber Daya Manusia*. Denpasar: Graha Ilmu.
- As' ad. Moh. (2005), *Manajemen Sumber Daya Manusia*, Galia Indonesia, Yogyakarta.
- Baroroh. (2008). *Trik – Trik Analisis Statistik dengan SPSS 15*. Jakarta: PT. Elex Media Komputindo.
- Budi, Setiyawan dan Waridin. (2006). Pengaruh Disiplin Kerja Karyawan dan Budaya Organisasi Terhadap Kinerja di Divisi Radiologi RSUP Dokter Kariadi, Semarang: *JRBI*. Vol 2. No 2. Hal: 181-198
- Busro, Muhammad. (2018). *Teori-Teori Manajemen Sumber Daya Manusia*. Jakarta: Prenadameidia Group.
- Evi Citrawati dan Khuzaini (2021). Pengaruh Kepuasan Kerja, Motivasi Kerja Dan Komitmen Organisasi Terhadap Kinerja Karyawan. *Jurnal Ilmu dan Riset Manajemen*. Volume 10, Nomor 3, Maret 2021



- Finaltri Windrawati, Arief Purwanto, Nasharuddin Mas (2020). Analisis Budaya Organisasi Dan Kepuasan Kerja Terhadap Kinerja Karyawan Dengan Komitmen Organisasional Sebagai Variabel Intervening (Studi pada Department Maintenance PT POMI). *Jurnal Ilmu Manajemen* Volume 6, Nomor 1, Maret 2020
- Gibson, James L. et al. (1996). *Organisasi: Perilaku, Struktur, Proses*. Diterjemahkan oleh Ninuk Adriani. Jakarta: Binarupa Aksara.
- Handoko, (2008). *Manajemen Personalia dan Sumberdaya Manusia edisi kedua*. Yogyakarta: Penerbit BPFE.
- Handoko, T. Hani dan Reksohadiprodjo. (2003). *Manajemen Sumber Daya Manusia dan Perusahaan*. Edisi Kedua. BPFE: Yogyakarta.
- Haryo Kusumo (2017). Pengaruh Budaya Organisasi Dan Motivasi Kerja Terhadap Kinerja Karyawan Dengan Komitmen Organisasi Sebagai Variabel Moderasi Pada Stekom Semarang. *Jurnal Nusamba* Vol. 2 No. 2 Oktober 2017
- Hasibuan, M.S.P. (2017). *Manajemen Dasar, Pengertian, dan Masalah*. Edisi Revisi. Bumi Aksara: Jakarta.
- Hosnawati (2016). Pengaruh Motivasi Kerja Dan Komitmen Organisasi Terhadap Kinerja Karyawan Dengan Etos Kerja Sebagai Variabel Moderasi. Universitas Negeri Yogyakarta
- Ida Respatiningsih dan Frans Sudirjo (2015). Pengaruh Komitmen Organisasi, Motivasi, Kapabilitas Dan Kepuasan Kerja Terhadap Kinerja Pegawai. *Serat Acitya – Jurnal Ilmiah UNTAG Semarang*. ISSN: 2302-2752, Vol. 4 No. 3, 2015
- Iva Chandraningtyas, M.Al Musadieq, Hamidah Nayati Utami (2012). Pengaruh Kepuasan Kerja Dan Motivasi Kerja Terhadap Kinerja Karyawan Melalui Komitmen Organisasional (Studi pada karyawan PT. Kusuma Karya Persada Yang Outsourcing Di PT. Sasa Inti Probolinggo). *Jurnal Profit*. Volume 6 No. 2
- Kreitner, Robert dan Angelo Kinicki. (2014). *Perilaku Organisasi*. Edisi 9. Buku 1. Jakarta: Salemba Empat.
- Mathis, R.L. & J.H. Jackson. (2006). *Human Resource Management: Manajemen Sumber Daya Manusia*. Terjemahan Dian Angelia. Jakarta: Salemba Empat.
- Moorhead dan Griffin. (2013). *Perilaku Organisasi*. Jakarta: Salemba Empat.
- Muhammad Abdillah Syawal (2018). Pengaruh Motivasi, Kepuasan Kerja, Dan Komitmen Organisasional Terhadap Kinerja Karyawan Pada CV. Mega Jasa. *Jurnal Ilmiah Teknik Industri*. Vol 1, No 1 (2018).
- Noor, Juliansyah. (2011). *Metodologi Penelitian: Skripsi, Tesis, Disertasi, Dan Karya Ilmiah*. Jakarta: Kencana.
- Nurdin, Ismail dan Sri Hartati. (2019). *Metodologi Penelitian Sosial*. Surabaya: Media Sahabat Cendekia
- Riyanto, S., & Hatmawan, A. A. (2020). *Metode Riset Penelitian Kuantitatif*. Sleman: Deepublish.
- Robbins, P. Stephen. (2001). *Perilaku Organisasi*. Jilid 1. Edisi Delapan. Diterjemahkan oleh: Hadyana Pujaatmaka. Erlangga, Jakarta
- Robbins, Stephen P. & Timothy A. Judge. (2008). *Organizational Behavior* Edisi 12. Salemba Empat. Jakarta.
- Sinambela, Lijan Poltak. (2012). *Kinerja Pegawai*. Graha Ilmu: Yogyakarta.
- Siyoto, Sandu dan Ali Sodik. (2015). *Dasar Metodologi Penelitian*. Yogyakarta: Literasi Media Publishing.
- Sudaryo, Yoyo., Agus Aribowo, Nunung ayu Sofiati. (2018). *Manajemen Sumber Daya Manusia, Kompensasi Tidak Langsung dan Lingkungan Kerja Fisik*. Yogyakarta: Penerbit Andi.
- Sudaryono, et al. (2013). *Pengembangan Instrumen Penelitian Pendidikan*. Yogyakarta: Graha Ilmu.
- Sugiyono. (2012). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta
- Sukmadinata, Nana Syaodih. (2013). *Metode Penelitian Pendidikan*. Bandung: PT Remaja Rosdakarya
- Suwarno dan Joko Utomo (2011). Pengaruh Motivasi Kerja, Kepuasan Kerja, Dan Komitmen Organisasional Terhadap Kinerja Pegawai (Studi Pada Pegawai Setda Kabupaten Pati). *Analisis Manajemen*. Vol. 5 No. 1 Juli 2011.
- Tri Wahyuni dan Soni Kurniawan (2018). Pengaruh Motivasi Dan Kepuasan Kerja Terhadap Komitmen Organisasional Serta Dampaknya Pada Kinerja Karyawan. (Studi Kasus Pada Manajemen Pusat Waroeng Spesial Sambal Yogyakarta). *Jurnal Manajemen*, Vol 8, No 1 (2018): 66 - 78
- Umi, Narimawati; Jonathan Sarwono; Dadang Munawar; Marlina Budhiningtias Winanti. (2020). Metode
- Viviyanti, Intan Dwi. (2019). Pengaruh Disiplin Kerja dan Kepemimpinan terhadap Kinerja Karyawan Industri Alat Dapur Mentari (Studi pada Karyawan di Ngunut Tulungagung). *Skripsi*. Tulungagung: IAIN Tulungagung.