

# Analysis of the Effect of Internal and External Factors on the Tax Collectors Performance at UPT. SAMSAT Medan Selatan

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## ABSTRACT

This study aims to determine and analyze the influence of the work environment, supervision, training and psychology of taxpayers on the performance of local tax collectors at UPT SAMSAT Medan Selatan. This type of research is sequential explanatory design research conducted using a mixed-method research method. The sample in this study were all local tax collectors who work at UPT SAMSAT Medan Selatan, totalling 70 people. The type of data used in this study is primary data. The sampling technique used was the total sampling technique. And the data analysis technique uses the PLS (Partial Least Square) technique, a structural equation analysis (SEM) using the SmartPLS software. The results in this study indicate that the work environment, supervision and psychology of taxpayers have a positive and significant effect on the performance of local tax collectors at UPT SAMSAT Medan Selatan. Meanwhile, on the other hand, training is proven to have no significant effect on the performance of local tax collectors at UPT SAMSAT Medan Selatan.

**Keywords:** Work environment, supervision, training, taxpayer psychological and the performance of local tax collectors.

## BACKGROUND

Human resources are the main requirement to be able to carry out all activities in various fields of the organization. One of the factors that have a role to influence the organization in

achieving its targets is competent human resources. The quality of human resources depends on the achievement of the target employee or employees which are often called employee performance. So performance is the result or level of success of a person as a whole during a certain period in carrying out tasks compared to various possibilities, such as work standards, targets or targets or criteria that have been determined in advance and have been mutually agreed upon. Tax is one source of regional revenue that has an important role in regional development and is a contributor to regional original income (PAD). Motorized Vehicle Tax (PKB) is one of the provincial taxes that has a major influence on Regional Original Income, due to the high daily activities of the people who make motorized vehicles a necessity as a means of transportation. Indonesia has become the third country that uses the most motorized vehicles after China and India.

Compulsory tax collection is paid by the people for the state and will be used for the benefit of the government and the general public. Tax collection can be forced because it is carried out by law. The collection process requires a series of efforts to increase tax revenue and reduce tax arrears. Taxpayer compliance can be seen in the form of a decrease in the number of taxpayer arrears. Based on data processing at UPT. Medan Selatan SAMSAT in 2013, 2014, 2016 and 2018 the target of the Motor

Vehicle Tax (PKB) was not realized. Meanwhile, from 2013 to 2017 only in 2016 the transfer of title tax (BBN) for motorized vehicles was realized. These data show inconsistency in the performance of local tax collectors. The low performance of employees is a problem that needs to be considered by every agency because employee performance will affect the quality and quantity of the agency is facing the times. According to Farid and Hamid (2016), good performance is optimal performance, namely performance that meets standards and supports the agency's goals.

One of the factors that can affect the performance of local tax collectors is the work environment. The results of research conducted by Murdiyanto (2012) show that the work environment is proven to have a positive and significant influence on employee performance. Likewise, research, conducted by Citraningtyas and Djastuti (2017); Farizki and Wahyuati (2017), conclude that an improved work environment will improve employee performance. The phenomenon that occurred in SAMSAT Medan Selatan based on the results of a preliminary study through an interview with an employee of the local tax collector concluded that "the condition of the workspace in one field is still less than ideal. In addition to the work environment, supervision is also suspected to affect the performance of tax collector employees. So that with good supervision owned by SAMSAT Medan Selatan, it will affect increasing the performance produced by its employees. The results of research conducted by Wulandari (2018) show that supervision has a positive and significant influence on employee performance. Likewise, the research conducted by Herawati, et al., (2016); and Toding (2016) conclude that better supervision will improve employee performance.

Related to the training, the training materials that have been carried out at SAMSAT Medan Selatan include training on public service policies, public service

cultural revolution, public sector innovation, strategies for improving the quality of public services, plans for revolution in working methods, seminars on work revolution design and issues of public service strategy that carried out to improve employee competence. The results of previous research conducted by Kahpi, et al., (2017) managed to find that training is one of the determining factors in employee performance. These results are also supported by other research conducted by Ahyauddin (2014) which his research states that training has a significant effect on employee performance. Finally, the factors that are thought to affect the performance of local tax collectors are external factors, namely the psychology of the taxpayer. Several previous studies have succeeded in proving the influence of taxpayer psychological factors on employee performance, including Silen's (2016) research. The results of other research conducted by Zaman and Tjahjaningsih (2017) states that psychology has a significant influence on employee performance. Researchers suspect that the performance of employees at UPT SAMSAT Medan Selatan has not been optimally influenced by internal factors, namely the work environment, supervision, and training, as well as external factors, namely the taxpayer's psychology.

One of the factors that can affect employee performance is the work environment. A comfortable work environment will ultimately improve the performance of the employees themselves (Nurtjahjono, 2014). The results of research conducted by Murdiyanto (2012) show that the work environment has a positive and significant influence on employee performance. Likewise, research conducted by Citraningtyas and Djastuti (2017); Farizki and Wahyuati (2017), conclude that an improved work environment will improve employee performance. In addition to the work environment, supervision is also suspected to affect the performance of tax collector employees. So that with good

supervision owned by SAMSAT Medan Selatan, it will have an off affect the performance produced by its employees. The results of research conducted by Wulandari (2018) show that supervision has a positive and significant influence on employee performance.

Likewise, the research conducted by Herawati, et al., (2016); and Toding (2016) conclude that better supervision will improve employee performance. The next factor that is thought to affect employee performance is training. Training is related to the skills and abilities of employees to carry out current jobs. Training has a current orientation and helps employees to achieve certain skills and abilities to be successful in carrying out their work in the organization. So that it is very necessary to train human resources so that employees understand and understand their work, and are believed to have an influence on the organization in a non-financial form, namely through increasing employee performance, so that what is the organization's goals can be quickly implemented and achieve the expected targets.

The results of previous research conducted by Kahpi, et al., (2017) managed to find that training is one of the determining factors in employee performance. These results are also supported by other research conducted by Ahyauddin (2014) which his research states that training has a significant effect on employee performance. Finally, the factors that are thought to affect the performance of local tax collectors are external factors, namely the psychology of the taxpayer. This of course will determine compliance in paying taxes at the Medan Selatan SAMSAT so that this will affect the performance of the tax collector employees in the Medan Selatan SAMSAT. Several previous studies have succeeded in proving the influence of taxpayer psychological factors on employee performance, including Silen's (2016) research. The results of other research conducted by Zaman and Tjahjaningsih (2017) states that psychology

has a significant influence on employee performance.

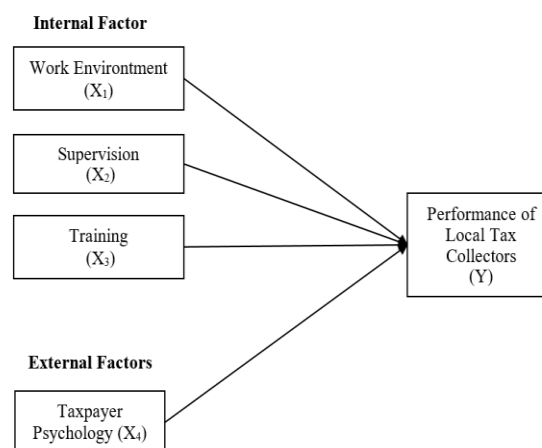


Figure 1: Conceptual Framework

### Hypotheses

1. The work environment affects the performance of local tax collectors at UPT SAMSAT Medan Selatan.
2. Supervision affects the performance of local tax collectors at UPT SAMSAT Medan Selatan.
3. Training affects the performance of local tax collectors at UPT SAMSAT Medan Selatan.
4. Taxpayer psychology affects the performance of local tax collectors at UPT SAMSAT Medan Selatan.

### RESEARCH METHOD

This type of research is sequential explanatory design research which was conducted using a mixed-method to determine the effect of the work environment, supervision, training and psychology of taxpayers on the performance of local tax collectors at UPT SAMSAT, Medan Selatan. Quantitative research uses information or data that is closed-ended (closed answers), namely the provision of questionnaires to determine the work environment, supervision, training, psychology of taxpayers and the performance of local tax collectors at UPT SAMSAT Medan Selatan. While qualitative research is data or information that is open-ended (open answers) through in-depth interviews, namely about how the influence of the work environment, supervision,

training and psychology of taxpayers on the performance of local tax collectors at UPT SAMSAT Medan Selatan. The research design using the sequential explanatory design is characterized by collecting data and analyzing quantitative data in the first stage, followed by qualitative data collection and analysis in the second stage, to strengthen the results of quantitative research conducted in the first stage (Sugiyono, 2011). The population in this study were all local tax collectors who worked at UPT SAMSAT Medan Selatan totalling 70 people. The sampling technique used in this research is total sampling. Where total sampling is a sampling technique whose number of samples is the same as the total population (Sugiyono, 2007).

Quantitative data in this study was obtained through a questionnaire method which was distributed to the research sample. The use of a questionnaire is to obtain data on the work environment, supervision, training, psychological taxpayers and the performance of local tax collectors at UPT SAMSAT Medan Selatan. Meanwhile, the qualitative data in this study was obtained by conducting in-depth interviews and observations on the employees of SAMSAT Medan Selatan to find out how the influence of the work environment, supervision, training and psychology of taxpayers on employee performance. Interviews will be conducted by researchers to find out more about the determinants of the performance of local tax collectors, namely through internal and external factors.

The follow-up of data collection is to analyze data, to analyze two types of data, namely quantitative and qualitative. In this study, analysis was used by the research method used, namely, using two research methods with a sequential explanatory design research design. So, quantitative data analysis is used as the main method, while qualitative data analysis explains more about quantitative data. For quantitative analysis, this study uses data analysis

techniques using SmartPLS software which is run on computer media.

## RESULT AND DISCUSSION

**Table 1: R-Square test**

No.	Research variable	R-Square
1	Performance of Local Tax Collectors	0,454

The R-Square value obtained in this research model is 0.454. The value obtained explains that the percentage of the performance of local tax collectors can be explained by the independent variable, which is 0.454 (45.4%). While the other 54.6% were explained or influenced by other variables that were not used in this study.

**Table 2: Hypotheses Test**

Hypothesis	Influence	P-Value
1	Work environment → Performance of Local Tax Collectors	0,000
2	Supervision → Performance of Local Tax Collectors	0,001
3	Training → Performance of Local Tax Collectors	0,130
4	Taxpayer Psychology → Performance of Local Tax Collectors	0,002

Based on the presentation of the data in the table above, it can be seen that from the 4 (four) hypotheses proposed in this study, there is one independent variable, namely training (X3) which is proven to have no significant effect on the performance of local tax collectors. the second was rejected because the effect shown by the training had a P-Values > 0.05.

The work environment (X1) has a P-Value of  $0.000 < 0.05$ , which means that the work environment has a significant influence on the performance of local tax collectors (Y) at UPT SAMSAT Medan Selatan. The supervision variable (X2) has a P-Value of  $0.001 < 0.05$ , which means that supervision also has a significant influence on the performance of local tax collectors at UPT SAMSAT, Medan Selatan.

Training (X3) has a P-Value of  $0.130 > 0.05$ , which means that training does not have a significant effect on the performance of local tax collectors at UPT



SAMSAT Medan Selatan. The psychological variable of the taxpayer (X4) has a P-Value of  $0.002 < 0.05$ , which means that the taxpayer's psychology is proven to have a significant influence on the performance of local tax collectors (Y).

#### **The work environment affects the performance of local tax collectors at UPT SAMSAT Medan Selatan.**

The first hypothesis in this study states that the work environment affects the performance of local tax collectors at UPT SAMSAT Medan Selatan. By the test results in this study, it was found that the work environment had a significant influence on the performance of local tax collectors at UPT SAMSAT Medan Selatan. This positive effect can be known based on the regression coefficient value of the work environment variable on the performance of local tax collectors. So the hypothesis which states that the work environment affects the performance of local tax collectors at UPT SAMSAT Medan Selatan or the First Hypothesis is accepted. Theoretically, the work environment is everything that is around the workers that can affect themselves in carrying out their duties. The work environment is everything that is around the workers that can affect themselves in carrying out their duties at UPT SAMSAT Medan Selatan. A series of indicators contained in the work environment will cause employees to feel more comfortable and calm while working so that they will be able to produce maximum performance. The results of this study are in line with the results of research conducted by Murdiyanto (2012) which shows that the work environment has a positive and significant influence on employee performance. Likewise with the results of research conducted by Citraningtyas and Djastuti (2017); Farizki and Wahyuati (2017), who conclude that the better the work environment, the employee's performance will also increase because of it.

#### **Supervision affects the performance of local tax collectors at UPT SAMSAT Medan Selatan.**

The second hypothesis in this study states that supervision affects the performance of local tax collectors at UPT SAMSAT Medan Selatan. By the test results in this study, it was found that supervision had a significant effect on the performance of local tax collectors at UPT SAMSAT Medan Selatan at a significance level of 5%. So the hypothesis which states that supervision affects the performance of local tax collectors at UPT SAMSAT Medan Selatan or the second hypothesis is accepted. So that the supervision in this research is associated with the methods used by the Medan Selatan SAMSAT to make activities (activities) that are by what had been previously planned. So that with good supervision owned by SAMSAT Medan Selatan, it will affect increasing the performance produced by its employees. The results obtained in this study are in line with the findings described by Wulandari (2018) in his research which shows that work supervision has a positive and significant influence on the performance of the employees themselves.

#### **Training affects the performance of local tax collectors at UPT SAMSAT Medan Selatan.**

The third hypothesis in this study states that training affects the performance of local tax collectors at UPT SAMSAT Medan Selatan. By the test results in this study, it was found that training was proven to have no significant effect on the performance of local tax collectors at UPT SAMSAT Medan Selatan at a significance level of 5%. So the hypothesis which states that supervision affects the performance of local tax collectors at UPT SAMSAT Medan Selatan or the third hypothesis is rejected. Training has a current orientation and helps employees to achieve certain skills and abilities to be successful in carrying out their work in the organization. The results in this study found that training

was proven to have no significant effect on the performance of local tax collectors at UPT SAMSAT Medan Selatan. This means that the training that has been carried out by UPT SAMSAT Medan Selatan has not been able to make a positive contribution to employee performance. As is known, UPT SAMSAT Medan Selatan has currently conducted various training to improve the performance of its employees.

### **Taxpayer psychology affects the performance of local tax collectors at UPT SAMSAT Medan Selatan.**

The fourth hypothesis in this study states that the psychology of taxpayers affects the performance of local tax collectors at UPT SAMSAT Medan Selatan. By the test results in this study, it was found that the psychology of taxpayers proved to have a positive and significant influence on the performance of local tax collectors at UPT SAMSAT Medan Selatan. This positive effect can be seen based on the value of the regression coefficient of the psychological variable of the taxpayer which is shown in Table 4.7. The psychological regression coefficient of the taxpayer has a positive value of 0.229. So the hypothesis which states that the taxpayer's psychology has a positive effect on the performance of local tax collectors at UPT SAMSAT Medan Selatan or the Fourth Hypothesis is accepted. The psychology of taxpayers in this study is described as factors that arise from within the individual taxpayers themselves related to their compliance in paying taxes at UPT SAMSAT Medan Selatan. The results of other research conducted by Zaman and Tjahjaningsih (2017) also prove that psychology has a significant influence on employee performance.

### **CONCLUSION**

1. The work environment has a positive and significant influence on the performance of local tax collectors at UPT SAMSAT Medan Selatan. With

these results, the First Hypothesis (H1) in this study was accepted.

2. Supervision has a positive and significant impact on the performance of local tax collectors at UPT SAMSAT Medan Selatan. With these results, the second hypothesis (H2) in this study was accepted.
3. Training does not have a significant effect on the performance of local tax collectors at UPT SAMSAT Medan Selatan at a significance level of 5%. With these results, the Third Hypothesis (H3) in this study was rejected.
4. Taxpayer psychology has a positive and significant impact on the performance of local tax collectors at UPT SAMSAT Medan Selatan. With these results, the Fourth Hypothesis (H4) in this study was accepted.

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