

Employee Performance as Determined by the Implementation of Compensation and Job Satisfaction; Moderation in Leadership Style

Mansyur

Institut Teknologi dan Bisnis Nobel Indonesia, Jl. Sultan Alauddin No.212, Mangasa, Kec. Makassar, Kota Makassar, Sulawesi Selatan 90221

ARTICLE INFO



Correspondence Email:

mansyursidik72s@gmail.com

Keywords:

Compentation; Job Satisfaction; Leadership; Performance.

DOI:

<https://doi.org/10.33096/jmb.v9i2.479>

ABSTRACT

In industrial-organizational psychology, one of the most important things to study is the link between pay and performance. In the era of public management, performance measurement based on output and remuneration systems became a necessity for public sector organizations in many countries. For this reason, in accommodating previous studies while presenting novelty, we try to jointly test the satisfaction construct at work as a predictor in shaping performance. The survey was given to employees and distributed, and primary data was collected by randomly distributing research questionnaires. Through the technique of sampling judgment, eighty-seven employees were determined to be respondents. Based on the results of the PLS-SEM test, the remuneration construct, leadership style, and job satisfaction have a positive and significant effect on employee performance. Implementation of remuneration and job satisfaction were also found to have a significant effect on employee performance. According to the moderator proposed in this study, job satisfaction was found to strengthen the direct relationship to performance. Theoretical and practical implications and suggestions for future research are further elaborated.

ABSTRAK

Dalam psikologi industri-organisasi, salah satu hal terpenting untuk dipelajari adalah hubungan antara gaji dan kinerja. Di era manajemen publik, pengukuran kinerja berdasarkan output dan sistem remunerasi menjadi kebutuhan organisasi sektor publik di banyak negara. Untuk itu, dalam mengakomodir penelitian terdahulu sekaligus menghadirkan kebaruan, kami mencoba bersama-sama menguji konstruk kepuasan kerja sebagai prediktor dalam membentuk kinerja. Suroei diberikan kepada karyawan dan didistribusikan, dan data primer dikumpulkan dengan menyebarkan kuesioner penelitian secara acak. Melalui teknik sampling judgment, delapan puluh tujuh karyawan ditetapkan sebagai responden. Berdasarkan hasil uji PLS-SEM, konstruk remunerasi, gaya kepemimpinan, dan kepuasan kerja berpengaruh positif dan signifikan terhadap kinerja pegawai. Penerapan remunerasi dan kepuasan kerja juga ditemukan berpengaruh signifikan terhadap kinerja pegawai. Menurut moderator yang diusulkan dalam penelitian ini, kepuasan kerja ditemukan memperkuat hubungan langsung dengan kinerja. Implikasi teoritis dan praktis dan saran untuk penelitian masa depan dijabarkan lebih lanjut.



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INTRODUCTION

In 2019, the tax revenue target has increased very significantly, amounting to 1295 trillion, meaning more than six times what it was in 2005 and an increase of around 40% from the realization in 2017 (980 trillion), with a range of the portion of tax revenue to the state revenue and expenditure budget above 70 percent, (Ariyanti, 2016). This shows how important and strategic the role of taxes is in the sustainability of life in our country. In connection with this increasing target of tax revenues, the public as a whole really hopes that the performance of tax officials will increase, because almost 80% of our state budget is based on tax revenues. The components that determine the success of tax revenues consist of several things, starting with the taxation system, regulations, data and information systems, infrastructure, and human resources, (Handayani, 2006). The human resource factor, which in this study is the tax apparatus, is one of the most important parts of bringing in tax money. It requires a tax official who is not only physically tough but also mentally strong. Fortitude, tenacity, and patience are also needed for a tax official to devote his life to the nation and state.

Because tax officials play an important role in making sure that tax revenue goals are met, it is very important to pay attention to how well employees do their jobs. The government seeks to improve the quality of welfare and the performance of tax officials by improving the provision of remuneration to them. The policies pursued by the government include improving the remuneration system for employees of the Directorate General of Taxes (DGT) in order to motivate employees to achieve organizational goals. As a follow-up, President Joko Widodo has issued [Presidential Regulation No. 37, 2015](#) employees within the Directorate General of Taxes This remuneration aims to significantly improve the performance of employees and to retain the best talent at the Directorate General of Taxes. Akhyar (2021) states that the remuneration given will be adjusted to the percentage of achievement of the tax revenue target.

The way the system for paying employees of the Directorate General of Taxes is managed is a problem when it comes to how much they get paid. This occurred as a result of the fact that tax officials' compensation has remained flat since the bureaucratic reform in 2002. For example, before 2015, new employees with the last D3 education only received remuneration in the form of an additional activity allowance of Rp. 3 million, while employees with the last bachelor's degree received a remuneration of around Rp. 4.8 million, even though they were taking care of taxpayers whose value was very large and whose moral hazard was also very high. According to our interview with one of the employees, with the main task and function that are major in carrying out the mandate to collect revenue for the greatest prosperity of this country, it is appropriate for their welfare to be further improved, so that it has an impact on the job satisfaction of tax officials.

Employees who can show good performance and high scores will get an award. The fact that the compensation varies each year depending on the accomplishment of goals that the Directorate General of Taxes can achieve serves as evidence of this. According to Fauziah and Hidayat (2016), it needs to be understood that providing great benefits does not need to be the same all the time but depends on performance and goal achievement. This is because organizations or workplaces will be valued by society if they provide proportional and progressive benefits, meaning that they are in line with career paths. This is because benefits are very important to motivate employees to work as well as possible so that they are always in the best condition. The allowance will be adjusted according to how much tax realization

was achieved in the previous year. However, after the tax officials are given proportional remuneration and receive additional incentives, their performance will also increase. This problem is the concern of all parties, including the government, DPR, and the community. Apart from that, the remuneration given to tax officials is in accordance with what is expected of them, considering that the tax target of 1,295 trillion is not a small number. It can also have an impact on employee job satisfaction. Even though this is in accordance with the initial goals of bureaucratic reform, remuneration is expected to improve employee performance.

Overview of Theory and Conceptual Framework

Research conducted by Doucouliagos et al. (2007) and Calvin (2017) shows that remuneration is a source of motivation for employee performance. Bernstein et al. (2010), Schmitz (2013), Effendi (2013), and Kojo (2013) show that remuneration has an influence on employee performance. While research conducted by Abelsen et al. (2012), Kristanti (2013), and Galih (2013) shows that the difference in remuneration paid does not produce a significant difference in employee performance. In this study, the reward in question is remuneration. Remuneration is a form of reward, both financial and non-financial, that employees receive as a result of their performance and is given with the aim of improving employee performance. (Dutra, 2002; Surya, 2004; AASB Accounting Standard 124; Menpan, 2011).

Armstrong (2009), Remuneration is payment for services provided by employees, either contractually or permanently, and can be in the form of financial rewards or non-financial rewards. Usually remuneration is associated with the form of money (monetary rewards) or can also be interpreted as wages, salaries, or benefits. (Wajdi, 2013). Furthermore, according to Dutra (2002), remuneration is a reward received by an employee for services rendered to the organization, which can be in the form of financial or non-financial incentives with the aim of providing motivation and improving employee performance. Financial rewards, consisting of fixed remuneration, namely the amount of money that is routinely paid, which is agreed upon by employers and employees for the performance provided by employees, and variable remuneration, namely money received by employees when they succeed in achieving targets set by the organization, for example incentives and bonuses, Non-financial rewards provided by the organization to employees for the performance provided to the organization have the aim of providing convenience and security for employees, such as health insurance, leave, and other social security.

Vroom (1964) says that employees will be motivated to issue a higher level of effort when they believe that the effort will result in a good performance appraisal. A good assessment will result in organizational rewards such as bonuses, increases in employee benefits, or promotions, and awards. - The award will satisfy employees' personal goals. If the employee feels the reward or compensation received is in accordance with what he is doing, his performance will increase. Rue and Byars (1980) define performance as the level of achievement of results or "the degree of completion". Or, in other words, performance is the level of achievement of organizational goals. This definition implies that, through performance, the level of achievement of results can be measured and known. In order for a remuneration system to be able to encourage employees to work more productively and efficiently, it must be able to generate satisfaction for them. Research by Wan (2007), Lidgren (2008), Vosloo (2014), and Naji (2014) proves that remuneration has a significant effect on employee job satisfaction.

Handoko (2014) says that an employee's work performance, motivation, and job satisfaction can all go down a lot if they think their pay isn't enough. Simamora (1995) also said the same thing: employees are motivated to get pay that is in line with how well they do their jobs, and satisfaction with the pay they get will also affect their motivation to work efficiently and effectively. Luthans (2011) stated that job satisfaction is the result of employees' perceptions of how well a person's work provides everything that is seen as important through their work. This means that an employee who is satisfied with his job will be happy with it. The results of Velnampy's research (2007), Wright et al. (2007), Sudiro (2008), Sarmiento et al. (2007), Khan (2012), Gathungu (2013), Tissera (2014), Godfrey (2014), and Vrinda et al. (2015) showed that there is a significant relationship between job satisfaction and employee performance. Khan (1960), Dowling (1975), and Ram (2013) all said that job satisfaction has nothing to do with how well an employee does their job.

Anderson et al. (1994) define leadership as the ability of top management to create, implement, and lead a long-term vision for the company that is driven by changing customer needs. This is different from the role of internal management, which is to keep things under control. Deming (1986) argues that the primary role of managers is not about controlling but about ensuring that workers do what they have been empowered to do. According to Path Goal Theory (Evans, 1970; House, 1971; House & Mitchell, 1974; Yukl, 1989), leaders can encourage higher performance by providing activities for their subordinates so as to influence them to believe that valuable results can be truly achieved. -really. The transformational leadership style is characterized by charismatic influence, effective communication, relationship enhancement, and individual consideration. Further, Specchia et al. (2021) argue that leaders know how to convey a sense of loyalty through shared goals, and this results in increased productivity, improved employee morale, and job satisfaction. This style can be applied in any context and will result in high levels of performance and satisfaction among subordinates.

Based on the previous description and in accordance with the modified research scope, the research concept framework is presented in Figure 1.

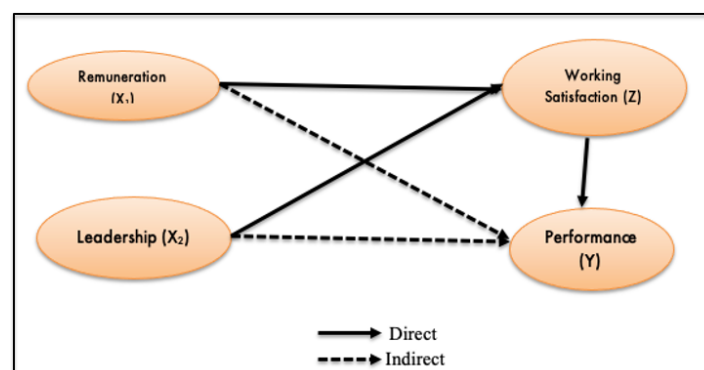


Figure 1. Conceptual Model Framework
Source: Mapping results of previous research by the author

Hypothesis Development

Rose et al. (2008), Bernstein et al. (2010), Schmitz (2013), Effendi (2013), and Kojo (2013) show that remuneration has an influence on employee performance. While research conducted by Abelsen et al. (2012), Kristanti (2013), and Galih (2013) shows that the difference in

remuneration paid does not produce a significant difference in employee performance, In this study, the reward in question is remuneration. Remuneration is a form of reward, both financial and non-financial, that employees receive as a result of their performance and is given with the aim of improving employee performance. (Dutra, 2002; Surya, 2004; AASB Accounting Standard 124; Menpan, 2011). From the test results (Wijayanti, 2021), it is proven that remuneration has a significant effect on job satisfaction. In accordance with the opinion of Surahman (Schmitz (2013), Effendi (2013), and Kojo (2013) show that remuneration has an influence on employee performance. While research conducted by Abelsen et al. (2012), Kristanti (2013), and Galih (2013) shows that the difference in remuneration paid does not produce a significant difference in employee performance, In this study, the reward in question is remuneration. Remuneration is a form of reward, both financial and non-financial, that employees receive as a result of their performance and is given with the aim of improving employee performance. (Dutra, 2002; Surya, 2004; AASB Accounting Standard 124; Menpan, 2011). From the test results (Wijayanti, 2021), it is proven that remuneration has a significant effect on job satisfaction. In accordance with the opinion of Surahman (2019), which suggests that this remuneration can increase one's job satisfaction, if someone gets ideal remuneration, then it can increase job satisfaction. The results of the research on the effect of salary on employee job satisfaction (ESHETU, 2021) show a positive relationship between salary and employee job satisfaction, and this result is supported by Awan and Asghar (2014), who agree that salary, job security, and reward systems have an influence. positive and significant effect on job satisfaction. In this study, the relationship between current salary and employee job satisfaction is moderate. Meanwhile (Weerasinghe & Fernando, 2017), the investigation argues that employee salary has a more significant effect on employee job satisfaction than other variables.

Therefore, the following hypothesis is proposed:

H1: There is a positive relationship between Remuneration and Job Satisfaction

H2: There is a positive relationship between Remuneration and Performance through Job Satisfaction.

Anderson et al. (1994) describe the concept of leadership as the ability of top management to build, put into practice, and lead a long-term vision for the company, driven by changing customer requirements, as opposed to the control role of internal management. Deming (1986) argues that the primary role of managers is not about control but about ensuring that workers do what they have been empowered to do. Leadership, according to Wille (1992), is more than improving worker performance, machinery, and quality. Boamah et al. (2018) Transformational leadership has a substantial beneficial effect on workplace empowerment. Furthermore, by increasing job satisfaction and reducing the incidence of poor outcomes, job satisfaction can be ensured. Another study conducted by Alshehhi et al. (2019) investigated the effect of transformational leadership on the job satisfaction of UAE civil servants. Findings revealed that transformational leadership had a positive effect on employee job satisfaction. Tests conducted (Mariam, 2009; Alam & Monica, 2015; and Siagian & Khair, 2018) prove that there is an indirect, direct effect between leadership style and performance through satisfaction, but based on the results, it is shown that leadership style will be more effective at improving employee performance directly even without the support of high satisfaction. This supports the research of Fuller and Morrison (1999), which shows that leadership style can increase job satisfaction. The leadership style variable shows a positive influence on job satisfaction, which is indicated

by a significance value of 0.05, which is equal to 0.0001, so hypothesis 1 is accepted. Based on this line of argument, the following hypothesis is proposed:

H3: There is a positive relationship between Leadership Style and Job Satisfaction.

H4: There is a positive relationship between Leadership Style and Performance through Job Satisfaction.

RESEARCH METHOD

This study uses a quantitative research design to collect reliable and accurate data. The survey method uses an online questionnaire because it allows standardization of quantitative data collection so that the data is internally consistent and understandable for analysis by structural equation modeling (SEM).

Sample Procedure and Data Collection, The object of this study is to examine all employees at the Makassar Pratama tax office, totaling 113 people. Sugiyono (2014) said that in looking at the population, there are things that need to be considered and that the social situation consists of three elements, namely, places, actors, and activities that interact synergistically. Furthermore, the sample selection technique using purposive sampling was chosen because the sample members have common characteristics or a relatively similar set of characteristics (Cooper & Schindler, 2014). The population in this study are employees at KPP Pratama North Makassar, consisting of structural and functional employees who have worked for more than 6 months and have received a salary or performance allowance. Based on the North Makassar KPP Pratama Civil Servants total of 113 employees, the sample in this study was obtained using the formula from Slovin, so that the sample size was 87 employees.

For **measurement**, the online questionnaire is divided into 2 parts. Part A is designed to collect demographic information on respondents, namely gender, age, and level of education. Furthermore, Part B contains the latent constructs of the variables remuneration, leadership style, job satisfaction, and employee performance, which refer to theoretical studies such as Regulation of the Minister of Finance of the Republic of Indonesia [Number 176/PMK.05/2017](#) Concerning Guidelines for Remuneration. (Luthans, 2012; Robbins & Judge, 2015; Calvo-Mora et al., 2006; and Prabu, 2002) All measurement items were evaluated using a five-point Likert scale, namely 1 = strongly disagree, 2 = disagree, 3 = simply agree, 4 = agree, and 5 = strongly agree.

Statistical analysis and significance, All hypotheses developed were tested using structural equation modeling (SEM). Two-step analytical procedures were carried out using Smart-PLS 3.0. SEM is considered a suitable statistical tool for this study because PLS-SEM can handle complex models where there are many variables or constructs that examine mediating or moderating relationships (Sarstedt et al., 2021). In addition, the current study implies testing a theoretical framework based on a prediction perspective that justifies the use of PLS-SEM by providing new in- and out-of-sample observations (Ringle et al., 2018).

RESULTS AND DISCUSSION

Outer Model Evaluation

Testing the measurement model (outer model) is the first step in evaluating PLS-SEM results. Part of the SEM model, the measurement model shows how latent variables and their indicators are related (Garson, 2016). Furthermore, in evaluating the reflective measurement

model, it is necessary to test the load indicator (loading factor). All measurement items must have a test result greater than 0.7 for this step to be successful. Thus, the item is declared valid to measure this variable. The second step is to assess the reliability of internal consistency with reference to the Composite Reliability (CR) and Cronbach Alpha (CA) values, where the results of data processing show that all variables have CR and CA values greater than 0.7. Thus, all variables are declared to meet the reliability requirements. The third step evaluates convergent validity through the average variance extracted (AVE) values for all items in each construct. Based on these results, all values are greater than 0.5, so the AVE criterion is accepted. The fourth step is to assess discriminant validity with the Fornell-Larcker criteria. Based on the test results, the AVE root for all constructs has a greater value than the squared correlation with the other constructs. Thus, discriminant validity was confirmed. The results of the outer model test are presented in Tables 1 and 2.

Table 1. Measurement Model

Variables	Items	Factor Loadings	C.A	C.R	AVE
Re	<i>The performance allowance that I get is sufficient.</i>	0,822	0,828	0,951	0,829
	<i>The employee incentives I received were very adequate.</i>	0,935			
	<i>Health insurance has met the needs of the family.</i>	0,935			
	<i>Annual Leave has met the needs of employees.</i>	0,945			
WS	<i>The job itself.</i>	0,792	0,864	0,908	0,712
	<i>Salary and Allowances.</i>	0,782			
	<i>Promotion.</i>	0,93			
	<i>Supervision.</i>	0,864			
Pe	<i>Work quality.</i>	0,884	0,766	0,864	0,681
	<i>Working Quantity.</i>	0,872			
	<i>Punctuality.</i>	0,708			
Ld	<i>Clarity in Vision and strategy.</i>	0,774	0,935	0,886	0,662
	<i>At the forefront of strategic change.</i>	0,912			
	<i>Real action in implementing the strategy.</i>	0,737			
	<i>Able to be an agent of change.</i>	0,822			

Source: SmartPLS 3.0 Outputs

Re: Remuneration; WS: Working Satisfaction; Pe: Performance ; Ld: Leadership

Source Table 1: Primary Data Processed, 2022

Table 2. Discriminant Validity with Fornell-Larcker criteria

	Mean	Standard Deviation	Ld	Pe	Re	WS
Ld	3.980	0.570	0.814			
Pe	3.891	0.503	0.860	0.826		
Re	3.931	0.570	0.534	0.613	0.915	
WS	3.859	0.489	0.908	0.893	0.578	0.844

Notes. Square roots of Average Variances Extracted (AVEs) are shown diagonally (in bold).

Re: Remuneration; WS: Working Satisfaction; Pe: Performance ; Ld: Leadership

Source Table 2: Primary Data Processed, 2022

Table 3. Hypothesis Testing Results (Bootstrapping)

H	Direct Effect	Original Sample (O)	STDEV	T-value	P-value	Decision
H1	Re → WS	0.131	0.132	2.497	0.013	Significant
H2	Re → WS → Pe	0.073	0.034	0.130	0.34	Not significant
H3	Ld → WS	0.838	0.040	20.954	0.001	Significant
H4	Ld → WS → Pe	0.073	0.071	2.130	0.034	Significant

Note: Re: Remuneration; WS: Working Satisfaction; Pe: Performance ; Ld: Leadership;

Significance at: P-value $p < 0.01$, $p < 0.05$ and T-statistics > 1.98

Source Table 3: Primary Data Processed, 2022

Evaluation of the Inner Model (Structural Model)

Before evaluating the structural model in PLS-SEM, the variance inflation factors (VIF) are checked to make sure there are no signs of collinearity in the model. In an ideal situation, the VIF value should be less than or close to 3, and if it is more than 5, it means that there is critical collinearity between the construct indicators (Chin, 2010). Based on the test results, all of the VIF values for each construct are less than 3, which means there is no problem with multicollinearity. Next, the R-Square (R2) value for each endogenous latent variable is assessed, where the R2 WS and Pe values are 0.826 (82.6%) and 0.746 (74.6%), respectively, indicating that the model has sufficient predictive relevance (fit) (Chin, 2010).

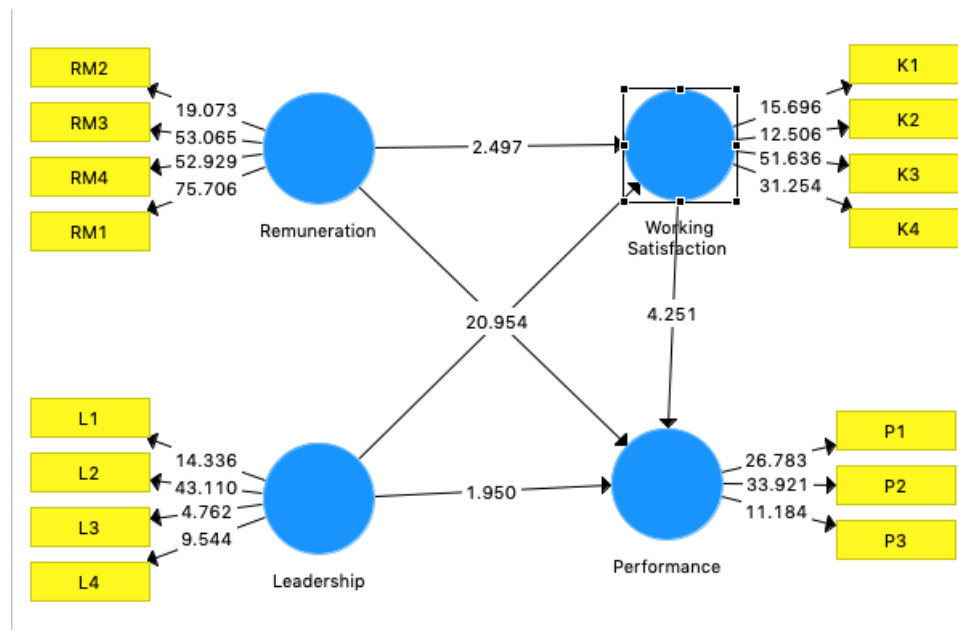


Figure 2. Bootstrapping results

Source: Mapping results of previous research by the author

Hypothesis testing in SEM-PLS says that a significance measure of hypothesis support can be used when comparing T-table and T-statistical values. If the T-statistic is higher than the T-table value, it means that the hypothesis is supported or accepted. In this study, the confidence level used was 95 percent (or 5%; 0.05), so the T-table value for the two-tailed hypothesis was >1.98 . The following describes the detailed hypothesis testing in this study (Hair et al., 2017).

The test results show that the remuneration variable has a significant positive effect on the job satisfaction variable, with a path coefficient of 2,497. The P value of 0.013, which represents a value lower than the significance value of 0.05, indicates that the results are not significant. So, this shows that the remuneration variable directly has an influence on job satisfaction; thus, **hypothesis number 1 is accepted.**

Through the job satisfaction variable, pay has a positive and significant effect on how well employees do their jobs. Through the job satisfaction variable, the test results show that the remuneration variable has a significant positive effect on the performance variable. The P value of 0.34, which indicates a value greater than the significance value of 0.05, suggests that the results are not significant. So, this shows that indirectly, the remuneration variable has no effect on performance through job satisfaction. Thus, **hypothesis number 2 is rejected.**

Leadership has a positive and significant effect on job satisfaction. The test results show that the leadership variable has a positive and significant effect on the job satisfaction variable, with a path coefficient of 1,950. The P value, which is worth 0.001 and denotes a value lower than the significance value of 0.05, also indicates significant results. So, this shows that, directly, the leadership variable has an influence on job satisfaction. Thus, **hypothesis no. 3 is accepted.**

Through the job satisfaction variable, leadership has a positive and significant effect on how well employees do their jobs. Through the job satisfaction variable, the test results show that the leadership variable has a positive and significant effect on the performance variable. The P value of 0.034, which is less than the significance value of 0.05, also shows that the results are significant. So, this shows that indirectly, the leadership variable has an influence on performance through job satisfaction, so **hypothesis number 4 is accepted.**

Discussion

In this study, the reward referred to is remuneration. Remuneration is a form of reward, both financial and non-financial, that employees receive as a result of their performance and is given with the aim of improving employee performance. (Dutra, 2002; Surya, 2004; AASB Accounting Standard 124; Menpan, 2011). In this study, remuneration has no effect either directly on leadership style or indirectly on performance. This study is consistent with studies by Abelsen et al. (2012), Kristanti (2013), and Galih (2013), which demonstrate that variations in employee compensation do not significantly affect performance. The various studies by Rose et al. (2008), Bernstein et al. (2010), Schmitz (2013), Effendi (2013), and Kojo (2013) demonstrate that compensation has an impact on employee performance.

Relationship between job satisfaction and leadership style and between job satisfaction and performance through leadership style. On the one hand, if employees are satisfied with their work, they will be loyal and continue to stay in the organization or company and will make a positive contribution, both in planning and in the process of implementing duties and responsibilities as organizational citizens to achieve organizational goals. Of course, this is inseparable from the role of leaders in the organization. Luthans (2011) stated that job satisfaction is the result of employees' perceptions of how well a person's work provides everything that is seen as important through their work. This means that an employee who is satisfied with his job will be happy with it.

In this study, it is shown that both directly and indirectly, job satisfaction has an influence on leadership style (directly) and also on performance through leadership style (indirectly). The results of this study are in line with the results of Velnampy (2007), Wright et al. (2007), Sudiro (2008), Sarmiento et al. (2007), Khan (2012), Gathungu (2013), Tissera (2014), Godfrey (2014), and Vrinda et al. (2015), which show that there is a significant relationship between job satisfaction and employee performance. While the findings of this study differ from those of Khan (1960), Dowling (1975), and Ram (2013), who claim that there is no connection between employee performance and job satisfaction.

Relationship between leadership style and performance, According to Anderson et al. (1994), leadership is defined as top management's ability to create, implement, and lead a long-term vision for the company that is driven by changing customer requirements, as opposed to the role of internal management control. Deming (1986) argues that the primary role of managers is not about controlling but about ensuring that workers do what they have been empowered to do. Leadership, according to Wille (1992), is more than improving worker performance, machinery, and quality. It's not about finding and logging failures; rather, it's about eliminating the causes of failure and helping employees do a better job with less effort. The literature describes leadership with clarity of vision, long-term orientation, fostering management style, participatory change, employee empowerment, planning and implementing organizational change, top management encouragement, top management learning, and commitment to employee development, as well as top management's pursuit of product quality (Anderson et al., 1994; Zhang, 2000). In the research results, it was found that in this study, leadership style had a positive and significant direct influence on employee performance.

CONCLUSIONS

This study uses the theories of leadership, pay, and job satisfaction to explain how well employees do their jobs at the North Makassar Tax Service Office in Makassar City. The results showed that leadership style has a big effect on how well employees do their jobs at the Makassar Pratama tax office and that pay has no effect on either leadership style or employee performance at the Makassar Pratama tax office, either directly or through leadership style. And job satisfaction has a real effect on leadership style at the Makassar Pratama tax office, both directly and indirectly. This is because leadership style has an effect on how well employees do their jobs. The results of structural testing show management implications that have to do with leadership style, so that stakeholders or leaders can take concrete steps each time the strategy is put into place. With the help of incentives, it is hoped that all employees will work harder to improve quality with the help of compensation. This will make them feel like what they get is enough, so they will do their best for the company or office. As well as job satisfaction, it was found that some KPP employees still didn't think that their performance bonuses were enough. When making changes to performance bonuses, stakeholders might take this into account.

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