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The Influence of Training, Job Promotion Mutation, and Remuneration on Employee Performance in the Large Taxpayer Office Four

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ABSTRACT

The purpose of this research is to obtain empirical evidence of the significant influence of training, job promotion mutations, and Remuneration, both partially and simultaneously, on employee performance at the Large Taxpayer Office Four. It also aims to identify which variable has the most dominant influence on employee performance at the Large Taxpayer Office Four. This study is quantitative research. The population of the study consists of 90 employees of the Large Taxpayer Office Four. The sample size was taken from the entire population, making this a population study or census. Data collection was done through questionnaires and data analysis using multiple linear regression analysis. The results of the research found that training and job promotion mutations have a significant influence on employee performance, whereas Remuneration does not have a significant impact on employee performance. Simultaneously, training, job promotion mutation, and Remuneration are proven to significantly influence the performance of the employees of the Large Taxpayer Office Four.

Keywords: Training, Position, Promotion, Mutation, Remuneration, Performance.

1. INTRODUCTION

Job Human resources (HR) are one of the most critical factors, even inseparable, from an organization, whether it be an institution or a company (Soemarsono, S.Sos., MM., 2014). HR also plays a key role in determining the development of a company. Essentially, HR refers to individuals employed within an organization who act as drivers, thinkers, and planners to achieve the organization's goals. Human resources also play a role in producing performance outcomes. Every company continually strives to improve the performance of its employees. According to Mangkunegara (2016:67), performance is the quality and quantity of work achieved by an employee in carrying out their duties according to the responsibilities assigned to them. Employees, as human resources within a company, represent a significant potential for carrying out the company's activities. To achieve the company's objectives, it is necessary to have employees with high dedication and the ability to perform the tasks assigned by the company. Employee performance significantly affects the success level of a company. Good employee performance leads to positive outcomes in the company's business development. Conversely, poor employee performance negatively impacts the company's success.

The Directorate General of Taxes (DGT) is a government agency under the Ministry of Finance of the Republic of Indonesia, responsible for collecting tax revenues. The Large Taxpayer Office Four is an implementing unit of the Directorate General of Taxes in the field of tax services. The Large Taxpayer Office Four administers taxpayers from state-owned enterprises (SOEs) in the services sector and large individual taxpayers, with a jurisdiction that covers all regions of Indonesia. As a vertical agency, the Large Taxpayer Office Four has the vision to become a government institution that implements a modern tax administration system that is effective, efficient, and trusted by the public, with high integrity and professionalism. Its mission is to collect tax revenues based on tax laws that can realize the self-reliance of state budget financing through an effective and efficient tax administration system. In carrying out its duties, the Tax Service Office requires reliable human resources. The Directorate General of Taxes is increasingly required to become a more professional, credible, and independent institution in performing its role. Consequently, the Directorate General of Taxes must be increasingly capable of creating employees with more professional capabilities, work skills, and expertise. Below is an overview of the performance of employees at the Large Taxpayer Office Four over the past five years in collecting tax revenues against the tax targets set by the Central Office.

Table 1. Realization of Tax Revenues at the Large Taxpayer Office Four Period 2016-2020

Year	Tax Target	Tax Revenue	% of Tax Revenue to Tax Target
2020	IDR 113.65 Trillion	IDR 93.87 Trillion	82.6%
2019	IDR 118.37 Trillion	IDR 96.95 Trillion	81.77%
2018	IDR 98.46 Trillion	IDR 98.92 Trillion	100.46%
2017	IDR 105.83 Trillion	IDR 84.94 Trillion	80.27%
2016	IDR 105.67 Trillion	IDR 94.71 Trillion	89.63%

Source: Quality Assurance Section of Large Taxpayer Office Four, 2021

Table 1 illustrates the performance of employees at the Large Taxpayer Office Four over the last five years. Out of the distribution of tax revenue targets set by the Central Office, only once was the target met. Several factors affect employee performance, and this research will examine factors such as training, job rotation, promotion, and remuneration. One way to improve employee performance is through employee development by providing training. According to Wahyuningsih (2019), training is a planned effort by an organization to enhance knowledge, skills, and abilities to perform specific tasks. To achieve the desired performance within an organization, employees must receive adequate training programs relevant to their positions, so they become skilled in carrying out their duties.

Qualified employees, who possess the necessary capabilities, skills, and work competencies, are highly needed today, especially as the tasks assigned to them become more complex. To improve quality or performance through training, employees must seriously participate in training programs to achieve satisfactory results. Quality or performance enhancement should focus on increasing employees' skills and competencies in performing their duties. Continuous training should be provided to align with the needs and changes within and outside the organization. Training programs will benefit the organization in terms of improved work performance, increased morale, cost-effectiveness, and greater stability and flexibility to meet changing external requirements. Although training programs may require substantial costs, these expenses represent a long-term investment in the organization's human resources. Skilled and competent employees will be more efficient, effective, and productive, thereby enhancing the organization's ability to achieve its work goals more quickly and succeed in a competitive environment. Previous studies, such as those by Siti Nurjum'ah (2017), Pangki Yonatan Asikin (2012), and Fauzan Nur Anshari (2012), have indicated that training significantly influences employee performance. However, this is not consistent with the research by Edi Saputra (2013), Citra Ayu Ningsi (2015), and Priyanto (2018), which found that training does not significantly impact employee performance.

In addition to training, one form of human resource development that organizations can implement is job rotation and promotion activities. According to Simamora (2016), job rotation is the transfer of an employee from one job to another position with relatively the same salary, responsibilities, and organizational level. Job rotation is a routine activity within an organization that embodies the principle of organizational dynamics, serving as a method to achieve organizational goals (regional rotation without promotion or rotation due to promotion). Job rotation is often associated with reducing employee boredom, increasing motivation and morale, and fulfilling employees' desires in accordance with their interests and job assignments. However, job rotation is often misinterpreted as either a punitive measure or based on good relations between superiors and subordinates. Job rotation can be based on various reasons, such as work capability, a sense of responsibility, and others. To encourage healthy competition among employees and improve their performance, organizations need to implement job rotation. Upon becoming a Civil Servant, all ASN have signed a statement agreeing to be placed anywhere in Indonesia. Job rotation can motivate employees to relocate to their home base, while for those comfortable with their current location, rotation may become a dreaded prospect if they are transferred to another region.

According to Nitisemito (2018), promotion is a process of advancing an employee from one position to another higher one. Promotion offers an opportunity for growth and progress, which can encourage employees to perform better and be more enthusiastic about their work within the organization. With job promotion, employees are likely to feel valued, recognized, needed, and acknowledged for their work abilities by the organization's management, leading to higher organizational output and increased loyalty to the organization. DGT must recognize the importance of job promotion in improving performance and consider it objectively. If the organization understands and considers this, it will avoid issues that could hinder output improvement and cause harm to the organization.

Based on the above discussion, it can be concluded that job rotation and promotion involve transferring employees from one place (office location, job type, responsibility) to the same or another location with a higher position than the previous one. Previous studies, such as those by Siti Nurjum'ah (2017), Agnetha Judas (2013), Sumarsono (2019), M Herri Mustaqim Hasibuan (2018), Wafa 'Urwatul Wutsqo (2017), and Citra Ayu Ningsi (2015), have indicated that job rotation and promotion significantly influence employee performance. However, this is not consistent with the research by Norvian Habibi (2015), which found that job rotation and promotion do not significantly impact employee performance. In addition to training and job rotation promotion, one of the efforts made by the Directorate General of Taxes to maintain tax employees' integrity and improve their performance is by providing remuneration. According to Rosenberg (2019), remuneration is the wages, and all other forms of financial benefits received by an individual as a result of performing a specific job.

Providing appropriate remuneration can certainly boost the motivation of tax officials, directly contributing to tax revenue. Remuneration based on a formula directly related to the potential tax revenue collected, aside from remuneration based on rank and position, better reflects an ideal merit system as an effort to develop a reward and punishment system for improving tax revenue performance within the Directorate General of Taxes. Previous studies, such as those by Sumarsono (2019), Wafa 'Urwatul Wutsqo (2017), M Fachri Adnan (2017), Anharudin Azis and Fitrotun Niswah (2018), Reginaldi (2019), and Sri Asmiatiningsih and Muhammad Noor (2018), have indicated that remuneration significantly influences employee performance. However, this is not consistent with the research by Sadiah (2019), which found that remuneration does not significantly impact employee performance.

2. METHODOLOGY

The object of this research includes Training, Job Rotation and Promotion, Remuneration, and employee performance at the Large Taxpayer Office Four. This research was conducted at the Large Taxpayer Office Four, located at Gedung dr. K.R.T. Radjiman Wedyodiningrat, 10th-11th Floor, Jalan Jenderal Sudirman Kav. 56, South Jakarta 12190, Telp 021-22775100, Fax 021-22775058, KPP Code (093), during the period from January to July 2021. A research variable is essentially anything that is set by the researcher to be studied so that information about it can be obtained and conclusions drawn (Sugiyono, 2013:63).

Identification and Operationalization of Research Variables

The table below outlines the variables, dimensions, and indicators used to capture the elements of each variable.

Table 2. Variables, Dimensions, and Indicators

No	Variable	Description	Dimension	Indicator	Scale
1	Training (X1)	Training is a systematic process of changing employee behavior to achieve organizational goals. Rivai and Basri (2016)	Material	1. Relevance of training material to job requirements	Likert
				2. Benefits of the material on knowledge and skills	Likert
			Method	3. Training methods aligned with training objectives	Likert
			Training Instructor	4. The instructor's ability to provide relevant examples	Likert
				5. Instructor's expertise in the training process	Likert
			Time	6. Duration of the training matched with job position requirements	Likert

No	Variable	Description	Dimension	Indicator	Scale
			Facility	7. Availability of facilities and infrastructure suitable for training	Likert
2	Job Rotation and Promotion (X2)	Job Rotation and Promotion is the transfer of an employee from one job to another position with the same salary, responsibilities, and organizational level. Simamora (2016)	Quantity	1. Frequency of job rotation	Likert
			Quality	2. Implementation of job rotation	Likert
			Motivation	3. Increased motivation for better work performance	Likert
				4. Facilities for competition and maximum work output	Likert
				5. Encouraging employees to take risks and pursue positions in other organizations	Likert
				6. Creating new opportunities for employees to showcase their skills and improve performance	Likert
			Method	7. Pretest and post-test for decision-making evaluation	Likert
3	Remuneration (X3)	Remuneration is wages and all other forms of financial benefits received by an individual as a result of performing a specific job. Rosenberg (2019)	Method	1. Consideration of work experience and past performance	Likert
				2. Consideration of formal education	Likert
				3. Consideration of position and rank	Likert
				4. Consideration of job performance and achievements	Likert

No	Variable	Description	Dimension	Indicator	Scale
			Motivation	5. Salary increments based on job performance	Likert
				6. Work incentives based on performance and achievements	Likert
4	Employee Performance (Y)	Employee performance is the result of the work an employee completes according to their responsibilities and duties. Edison (2016)	Target	1. Satisfaction with work achievement	Likert
				2. Satisfaction with work outcomes	Likert
				3. Achievement of work targets	Likert
			Time	4. Work completion time	Likert
			Task Compliance	5. Compliance with instructions	Likert

Population and Sample

The population refers to the entire set of observations that are of interest to the researcher. According to Sugiyono in Riduwan (2016), the population is a generalization area consisting of objects or subjects with certain characteristics set by the researcher to be studied and from which conclusions are drawn.

The target population in this research includes all employees at all levels who have experienced training, job rotation and promotion, and remuneration conducted by the Directorate General of Taxes, particularly within the environment of the Large Taxpayer Office Four, totaling 90 employees. The composition of employees at the Large Taxpayer Office Four by position is shown in the following table 3:

Table 3. Composition of Employees by Position

No.	Position	Number of Employees
1	Head of Office	1
2	Section Head	9
3	Supervisors and Tax Audit Functionals	30
4	PBB Appraisers	2
5	Functional Educators	6
6	Account Representatives	24
7	Staff	18
	Total	**90**

The sample in this research includes the entire population, totaling 90 employees at the Large Taxpayer Office Four. The sampling technique used in this research is the saturated sampling technique, where all members of the population are included in the sample. One of the essential requirements in research is the availability of data to be analyzed. The data sources used are primary data, which are obtained directly from respondents in the form of answers to questionnaires. According to Sugiyono (2013:193), primary

sources are data sources that provide data directly to data collectors. Research can source data from both primary and secondary data. Secondary data are obtained indirectly, sourced from literature, scientific books, scientific journals, and the internet, with relevant data. Sugiyono (2013:193) suggests that data collection can be done through interviews, questionnaires, and observation.

a. **Observation** Observation involves directly observing the implementation of training, job rotation and promotion, and remuneration, as well as employee performance, to obtain a clear picture.
b. **Interviews** Interviews involve asking questions to selected respondents or sources about training, job rotation and promotion, and remuneration related to employee performance.
c. **Literature Review** Literature review involves reading books related to training, job rotation and promotion, remuneration, and performance. This serves as a reference for the literature review that will be used to discuss and analyze the problem.
d. **Questionnaire** According to Soeratno and Arsyad (2016), a questionnaire is a data collection technique using a list of questions to be filled out by respondents. Another way to obtain research data is by using a list of questions for respondents to answer, which is prepared in advance by the researcher. This research uses a closed questionnaire, meaning the questions are presented in such a way that respondents only select one answer that suits their situation. The measurement tool for the variables above uses a Likert scale, consisting of:

1. Strongly Agree (SS) = Value 5
2. Agree (S) = Value 4
3. Neutral (N) = Value 3
4. Disagree (TS) = Value 2
5. Strongly Disagree (STS) = Value 1

Two essential requirements for a questionnaire are that it must be valid and reliable. Testing validity and reliability involves examining the items in a questionnaire to determine if the content is valid and reliable. During the testing process, some items may be found invalid and unreliable and thus need to be discarded or replaced. For example, if there are six items to measure Variable X3 and one item fails the test, only five items remain valid and reliable. The validity test starts with the lowest validation test, followed by the reliability test. If an item is invalid, it is automatically discarded. The remaining valid items are then measured for reliability.

Validity Test

According to Hastono (2017), validity refers to how accurately and precisely a measurement tool analyzes data. For instance, when purchasing fruit, the validity of the measurement tool is ensured by using a scale appropriate for weighing the fruit (valid). To determine the validity of an instrument (such as a questionnaire), the correlation between each variable and the total score is examined. A variable (question) is considered valid if its score correlates significantly with the total score.
The validity test steps, according to Sugiyono (2016), involve using the Pearson product-moment correlation technique. An item with a positive correlation with the total score and a high correlation indicates high validity. Typically, the minimum requirement for validity is met if the calculated correlation coefficient (r) is greater than or equal to the table value of r for the given sample size and alpha level. If the correlation between an item's score and the total score is less than the table value of r, the item is considered invalid.

Reliability Test

Reliable research results are consistent across different time periods. A reliable instrument is one that, when used multiple times to measure the same object, produces the same data. Using valid and reliable data collection tools is expected to result in valid and reliable research findings.

In this study, the reliability of the instrument is determined using the Alpha formula because the instrument is a questionnaire with scores ranging from 1-5, and the validity test uses item total correlation. The reliability of an instrument is evaluated by comparing the calculated correlation coefficient with the table value of the Pearson product-moment correlation. If the calculated correlation coefficient is greater than the table value, the instrument is considered reliable, and vice versa. Reliability measurement can be done using various methods, one of which is the Cronbach Alpha method, which is considered highly reliable if it produces a value > 0.6 (Sugiyono, 2013:190).

Data Analysis Methods

Data analysis is the main goal of research activities, as it allows the data to be easily read, understood, and used to verify whether the hypothesis is true (accepted) or false (rejected). The data analysis methods used in this research include statistical analysis. There are two types of statistical analysis used in this study: descriptive statistics and inferential statistics.

Descriptive Analysis

According to Sugiyono (2016), descriptive analysis is a statistical method used to analyze data by describing or portraying the data that has been collected as it is, without intending to make general conclusions or generalizations.

Inferential Analysis

According to Sugiyono (2016), inferential analysis (often called inductive statistics or probability statistics) is a statistical technique used to analyze sample data, with the results being applied to the population. Therefore, inferential analysis is used to examine the relationships between the variables being studied. The inferential analysis methods used in this research include multiple linear regression analysis, correlation coefficient analysis, and determination coefficient analysis. For hypothesis testing, t-tests and F-tests are employed.

3. RESULT AND DISCUSSION

Validity Test

The validity test in this research is explained as the degree of accuracy of the research measurement tool regarding the actual content or meaning being measured. The results of the measurement are considered valid or not based on the questions posed to respondents by testing the parts of the questionnaire questions, which involves calculating the correlation coefficient for each question. The correlation technique used in this research is the product-moment correlation. A research instrument is considered valid if the value of r ≥ r-table product moment. Given that the sample size (n) is 90, and by consulting the r-table product moment at a 5% significance level, the value is 0.205. Thus, the instrument is deemed valid if the calculated r value is ≥ 0.205, and vice versa. The data analysis results using the SPSS program are as follows:

Table 4. Validity Test Results

Variable	Item	r Calculated	r Table	Remark
Training (X1)	X1.1	0.490	0.205	Valid
	X1.2	0.563	0.205	Valid
	X1.3	0.589	0.205	Valid
	X1.4	0.645	0.205	Valid
	X1.5	0.708	0.205	Valid

Variable	Item	r Calculated	r Table	Remark
	X1.6	0.619	0.205	Valid
	X1.7	0.522	0.205	Valid
Job Rotation and Promotion (X2)	X2.1	0.502	0.205	Valid
	X2.2	0.753	0.205	Valid
	X2.3	0.636	0.205	Valid
	X2.4	0.634	0.205	Valid
	X2.5	0.599	0.205	Valid
	X2.6	0.615	0.205	Valid
	X2.7	0.505	0.205	Valid
Remuneration (X3)	X3.1	0.400	0.205	Valid
	X3.2	0.616	0.205	Valid
	X3.3	0.481	0.205	Valid
	X3.4	0.502	0.205	Valid
	X3.5	0.418	0.205	Valid
Performance (Y)	Y.1	0.446	0.205	Valid
	Y.2	0.449	0.205	Valid
	Y.3	0.588	0.205	Valid
	Y.4	0.277	0.205	Valid
	Y.5	0.335	0.205	Valid
	Y.6	0.451	0.205	Valid

Source: Processed Data with SPSS 26 (2021)

From the research results shown in Table 4, the following can be explained:

1. For Variable X1, it is known that all instrument items are valid.
2. For Variable X2, it is known that all instrument items are valid.
3. For Variable X3, it is known that all instrument items are valid.
4. For Variable Y, it is known that all instrument items are valid.

From these research results, all are valid and thus suitable for use in data analysis.

Reliability Test

The reliability test refers to the degree of precision, accuracy, or consistency demonstrated by a measurement instrument. Reliability testing was conducted using the internal consistency method, which evaluates the consistency of respondents' answers across items using the Cronbach's alpha coefficient. A construct variable is considered reliable if it has a Cronbach's alpha value ≥ 0.60. The data processing results indicate that all three research variables (training, job rotation and promotion, remuneration) are reliable because all reliability test values are ≥ 0.60. These results are shown in Table 5.

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Remark
Training (X1)	0.839	Reliable
Job Rotation and Promotion (X2)	0.846	Reliable
Remuneration (X3)	0.684	Reliable
Performance (Y)	0.689	Reliable

Source: Processed Data with SPSS 26 (2021)

Assumption Testing for Analysis

The classical assumption test is conducted to obtain a proper analysis model for this research. The classical assumption tests conducted include the normality test, heteroscedasticity test, multicollinearity test, linearity test, and autocorrelation test.

Normality Test

The normality test aims to prove whether the dependent and independent variables in a regression model are normally distributed or not. The method used in this research for testing normality is the normality probability plot. Normality is fulfilled if the data points are clustered around a straight line.

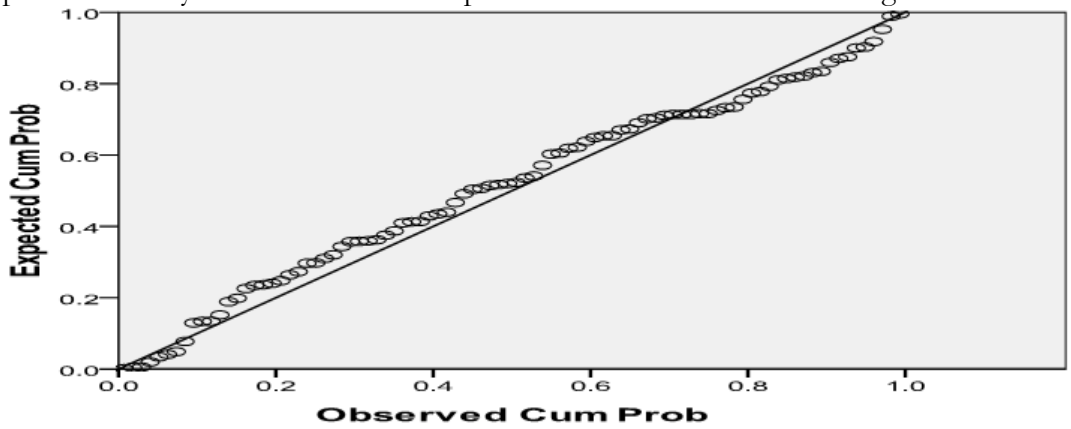

Figure 1. Normality Test Result

The research results shown in Figure 1 indicate that the data points are clustered around a straight line, indicating that the normality test has been fulfilled.

Heteroscedasticity Test

The heteroscedasticity test aims to examine whether there is an inequality in the variance of the residuals from one observation to another in a regression model. Heteroscedasticity was detected in this research by observing whether there is a specific pattern in the scatter plot diagram, such as wave-like shapes, widening or narrowing patterns, and whether the points are spread above and below zero on the Y-axis. If there is no such pattern, then the model is free from heteroscedasticity.

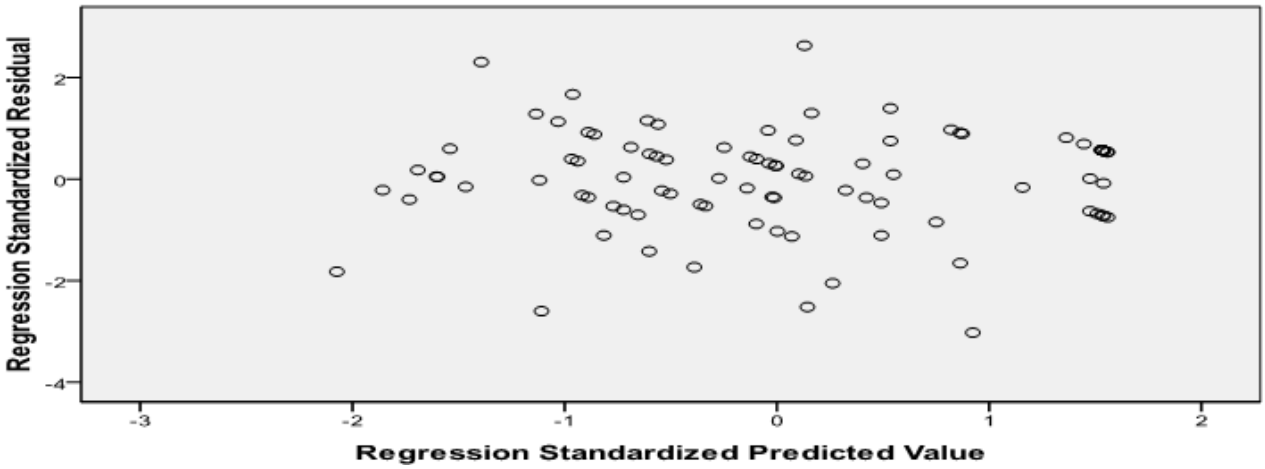

Figure 2. Heteroscedasticity Test Result

Based on the research results shown in Figure 2, it is observed that there is no specific pattern (wave-like, widening, then narrowing) in the scatter plot diagram. Therefore, the heteroscedasticity test has been fulfilled.

Multicollinearity Test

The multicollinearity test is necessary to determine whether there is a similarity between independent variables and the dependent variable. Similarities among independent variables in a model may result in strong correlations between independent variables. The method used to detect multicollinearity is by observing the tolerance values and VIF (variance inflation factor). If the tolerance value is less than or close to 1, and the VIF value is < 10, then multicollinearity is not indicated.

Table 6. Multicollinearity Test Results

Model	t	Sig.	Collinearity Statistics
			Tolerance
(Constant)	2.555	.012	-
Training	2.253	.027	.314
Job Rotation and Promotion	5.805	.000	.314
Remuneration	.156	.876	.992

Source: Processed Data with SPSS 26 (2021)

Based on the research results shown in Table 6, it is known that the tolerance values for the training variable (0.314), job rotation and promotion variable (0.314), and remuneration variable (0.992) are all less than or close to 1. Moreover, the VIF values for the training variable (3.188), job rotation and promotion variable (3.180), and remuneration variable (1.008) are all less than 10. Therefore, it can be stated that the multiple linear regression equation in this research does not show symptoms of multicollinearity.

Linearity Test

The linearity test is used to determine whether the relationship between the dependent variable and the independent variables is linear. This linearity can be tested using a scatterplot by adding a regression line. If the regression line points upwards to the right, then a linear relationship exists between the two variables being studied.

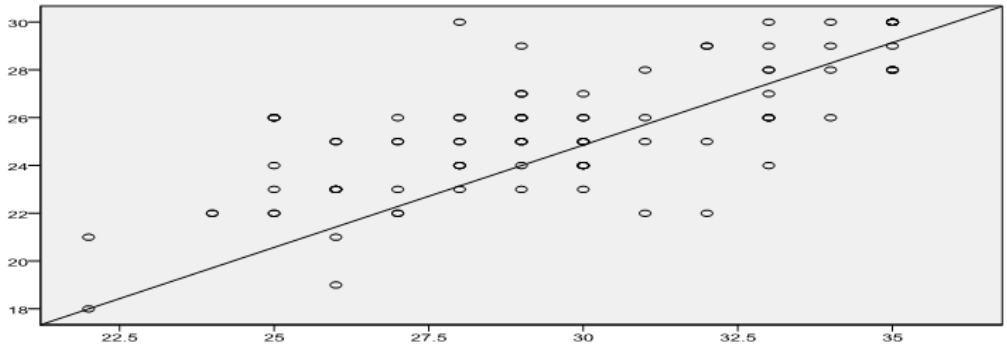

Figure 3. Linearity Test Result

The research results shown in Figure 3 indicate that the regression line points upwards to the right, meaning that there is a linear relationship between the two variables being studied. Therefore, the linearity test has been fulfilled.

Multiple Linear Regression Analysis

The data analysis used in this research includes multiple linear regression analysis, correlation coefficient analysis, and determination coefficient analysis, with hypothesis testing conducted using the t-test and F-test. A multiple linear regression model can be considered a good model if it meets specific testing requirements, known as the classical linear model framework. Multiple linear regression analysis is used to predict how variations (increases or decreases) in the dependent variable (criterion) occur when two or more independent variables (predictors) are manipulated (increase or decrease in value). The research results are shown in the following table:

Table 7. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Correlations
	B	Std. Error	Beta		Zero-order
(Constant)	5.319	2.082	-	2.555	.012
Training	.190	.084	.241	2.253	.027
Job Rotation and Promotion	.483	.083	.621	5.805	.000
Remuneration	.011	.071	.009	.156	.876

Source: Processed Data with SPSS 26 (2021)

The constant value (a) is 5.319, which means that if the training variable (X1), job rotation and promotion variable (X2), and remuneration variable (X3) are constant at 0, the employee performance (Y) will be equal to the constant value, i.e., 5.319. The regression coefficient for the training variable (X1) is 0.190. The positive value of X1 indicates a direct relationship between performance and training. This means that if training increases by one unit, performance will increase by 0.190, assuming that other independent variables remain constant. Conversely, if the training variable (X1) decreases by one unit, employee performance (Y) will decrease by 0.190. The regression coefficient for the job rotation and promotion variable (X2) is 0.483. The positive value of X2 indicates a direct relationship between performance and job rotation and promotion. This means that if job rotation and promotion increase by one unit, performance will increase by 0.483, assuming that other independent variables remain constant. Conversely, if the job rotation and promotion variable (X2) decreases by one unit, employee performance (Y) will decrease by 0.483. The regression coefficient for the remuneration variable (X3) is 0.011. The positive value of X3 indicates a direct relationship between performance and remuneration. This means that if remuneration increases by one unit, performance will increase by 0.011, assuming that other independent variables remain constant. Conversely, if the remuneration variable (X3) decreases by one unit, employee performance (Y) will decrease by 0.011.

Correlation and Determination Analysis

Table 8. Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	Durbin-Watson
					R Square Change	F Change
(Constant)	.831a	.691	.680	1.560	.691	64.102

Correlation Analysis

The correlation coefficient analysis is used to determine the strength of the relationship between the independent variables and the dependent variable. From the data analysis in Table 4.9, the correlation coefficient (R) value is 0.831. This means that there is a strong and positive relationship between training, job rotation and promotion, and remuneration with employee performance at the Large Taxpayer Office Four.

Determination Analysis

Furthermore, the data in Table 4.9 shows that the R Square value is 0.691. This indicates that 69.1% of the employee performance at the Large Taxpayer Office Four is influenced by training, job rotation and promotion, and remuneration simultaneously, while the remaining 30.9% is influenced by other factors not examined in this research.

Hypothesis Testing

In hypothesis testing, the researcher uses the t-test (partial) and F-test (simultaneous). The t-test essentially shows the extent to which individual independent variables explain the dependent variable, while the F-test essentially shows whether all the independent variables in the model simultaneously affect the dependent variable.

Table 9. t-test Results

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics
	B	Std. Error	Beta		Zero-order	Partial
(Constant)	5.319	2.082	-	2.555	.012	-
Training	.190	.084	.241	2.253	.027	.755
Job Rotation and Promotion	.483	.083	.621	5.805	.000	.820
Remuneration	.011	.071	.009	.156	.876	.019

Source: Processed Data with SPSS 26 (2021)

Testing was conducted at a 5% level of significance, and hypothesis acceptance or rejection was determined by the following criteria:

1. If the significance value ≥ 5%, then Ho is accepted and Ha is rejected.
2. If the significance value ≤ 5%, then Ha is accepted and Ho is rejected.

Based on the research results shown in Table 4.10, the following conclusions are drawn: a) The effect of Training on employee performance: Based on Table 4.11, the t-value (2.253) > t-table (1.987), and the significance value (0.027) < 0.05. Therefore, the Training variable (X1) has a significant effect on employee performance (Y), so Ha is accepted and Ho is rejected. b) The effect of Job Rotation and Promotion on employee performance: Based on Table 4.11, the t-value (5.805) > t-table (1.987), and the significance value (0.000) < 0.05. Therefore, the Job Rotation and Promotion variable (X2) has a significant effect on employee performance (Y), so Ha is accepted and Ho is rejected. c) The effect of Remuneration on employee performance: Based on Table 4.11, the t-value (0.156) < t-table (1.987), and the significance value (0.876) > 0.05. Therefore, the Remuneration variable (X3) does not have a significant effect on employee performance (Y), so Ho is accepted and Ha is rejected.

Discussion

The Relationship Between Training and Employee Performance

The statistical test results indicate that the training variable has a significant effect on employee performance. Training is crucial for any company or organization because it provides employees with additional knowledge and skills, thereby enhancing their human resource capabilities. As a result, employees are better equipped to improve their performance in completing tasks. Previously, employees were reluctant to enroll in training courses, but now, since a training certificate is one of the requirements for career advancement, employees compete to enroll in training programs and take them seriously to pass and obtain the certificate. This research supports the findings of Siti Nurjum'ah (2017), Pangki Yonatan Asikin (2012), and Fauzan Nur Anshari (2012), but contrasts with the research of Edi Saputra (2013), Citra Ayu Ningsi (2015), and Priyanto (2018), which indicates a positive and significant relationship between training and employee performance. This suggests that training within an organization is a critical factor in improving performance.

The Relationship Between Job Rotation and Promotion and Employee Performance

The statistical test results indicate that the Job Rotation and Promotion variable has a significant effect on employee performance. Job Rotation and Promotion are essential for a company or organization because they motivate employees to compete and maximize their performance to obtain the desired promotions and transfers. For employees stationed outside their home base, besides waiting for the average four-year rotation schedule, they now compete to transfer to their home base or closer to it through promotion. Employees with the highest performance rankings are automatically selected to serve at KPP Madya, KPP PMA, or KPP LTO, which offer higher performance-based compensation coefficients. This research supports the findings of Siti Nurjum'ah (2017), Agnetha Judas (2013), Sumarsono (2019), M Herri Mustaqim Hasibuan (2018), and Wafa 'Urwatul Wutsqo (2017), who found a positive and significant relationship between Job Rotation and Promotion and employee performance. This indicates that Job Rotation and Promotion within an organization motivate employees to improve their performance to the best of their abilities.

The Relationship Between Remuneration and Employee Performance

The statistical test results show that the remuneration variable does not significantly affect employee performance. Despite the provision of remuneration, it has not led to improved employee performance within the company or organization. The current remuneration system is solely based on achieving revenue targets. If a tax office (KPP) meets its tax revenue target, all employees in that office receive a performance bonus calculated at 100-120%, regardless of individual performance. Consequently, many employees lack motivation to improve their performance since there is no differentiation in the bonuses awarded between those who contribute significantly to revenue and those who contribute less. This research aligns with the findings of Sadiah (2019), who stated that there is no significant relationship between remuneration and employee performance. This implies that providing remuneration within an organization does not effectively enhance employee performance.

The Relationship Between Training, Job Rotation and Promotion, and Remuneration Simultaneously on Employee Performance

The statistical test results indicate that the variables of Training, Job Rotation and Promotion, and Remuneration collectively influence employee performance by 69.1% and have a strong relationship. Based on these research findings, it is evident that Training, Job Rotation and Promotion, and Remuneration have a very significant impact on the performance of employees at the Large Taxpayer Office Four.

Employees who receive Training, Job Rotation and Promotion, and Remuneration benefit the organization by delivering maximum performance in a comfortable and conducive work environment, which, in turn, makes employees more productive and helps the organization achieve its targets and goals. For example, by participating in training, employees can obtain a training certificate, which is one of the requirements for certain positions. For instance, if an employee aspires to become a functional tax auditor, they must have a certificate showing they have completed the required functional training. Once this requirement is met, employees will compete to perform well and be recommended by their superiors for promotion to higher positions. They must undergo various selection processes and tests to qualify for promotion. With a higher position, the employee's take-home pay will increase. If the employee's performance ranks highly, they will be promoted to KPP Madya, PMA, or LTO, which have higher performance-based compensation coefficients compared to KPP Pratama. All of this forms a sequence that can enhance an employee's performance.

4. CONCLUSIONS

Based on the data analysis and discussion presented, several conclusions can be drawn. Firstly, the research results indicate a positive and significant impact of training on employee performance at the Large Taxpayer Office Four, suggesting that any increase in training will lead to improved employee performance. Secondly, the study shows that job rotation and promotion also have a positive and significant effect on employee performance, meaning that such promotions will enhance employee performance. Thirdly, the research reveals that remuneration does not have a significant impact on employee performance at the Large Taxpayer Office Four. Lastly, there is a simultaneous influence of training, job rotation and promotion, and remuneration on the performance of employees at the Large Taxpayer Office Four. Employees who receive training, undergo job rotation and promotion, and are provided with remuneration will ultimately benefit the organization by delivering optimal performance. This is further enhanced by a comfortable and conducive work environment, which enables employees to work to their full potential. The recommendations derived from this research are as follows: a) Future research should consider using different research objects to test the consistency of the empirical findings. b) A larger sample size should be used in future studies, as this research was limited to a sample of 90 respondents. c) Additional variables that influence employee performance should be included in subsequent studies.

The recommendations from this research are expected to provide valuable input for the General and Human Resources Subdivision at the Large Taxpayer Office Four in enhancing employee performance. a) The already well-regarded and effective employee performance, particularly in adherence to company procedures such as punctuality, should be maintained. However, areas that have not yet reached their full potential, such as the timely completion of tasks, require improvement. b) Training for employees at the Large Taxpayer Office Four is already meeting expectations, with training schedules provided by the Tax Finance Training Center. However, it is recommended that all employees who meet the administrative and rank requirements be mandated to participate in these training programs to continuously improve the quality of human resources. c) The well-implemented job rotation and promotion policy should be maintained, while areas that are not yet optimal should be adjusted according to established procedures. The principles of fairness and equal opportunity for all employees must be upheld. In terms of rotation proposals from the KPP, it is advisable to consider the employee's interests and placement history to ensure that no employee is stationed outside their home base for too long and that they have the opportunity to return.

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