

**THE INFLUENCE OF LEADERSHIP AND JOB SATISFACTION ON
EMPLOYEE PERFORMANCE THROUGH ORGANIZATIONAL
SUPPORT IN THE REGIONAL OFFICE OF THE DIRECTORATE
GENERAL OF TAXES (DJP) WEST JAKARTA**

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ABSTRACT

This research aims to: 1) determine the influence of leadership on organizational support, 2) determine the influence of job satisfaction on organizational support, 3) determine the influence of leadership on employee performance, 4) determine the influence of job satisfaction on employee performance, 5) determine the influence of organizational support on employee performance, 6) determine the influence of leadership on employee performance through organizational support, and 7) determine the influence of job satisfaction on employee performance through organizational support. The research was conducted at the West Jakarta Regional Office of the Directorate General of Taxes (DJP) with a research sample of 62 respondents. The sampling technique uses a proportional sampling technique. The data analysis method uses descriptive analysis and path analysis.

The results of the research show that: 1) there is an influence of leadership on organizational support, 2) there is an influence of job satisfaction on organizational support, 3) there is an influence of leadership on employee performance, 4) there is an influence of job satisfaction on employee performance, 5) there is an influence of organizational support on employee performance, 6) there is no influence of leadership on employee performance through organizational support, and 7) there is no influence of leadership on employee performance through organizational support. The organizational support variable cannot mediate the leadership and job satisfaction variables on improving employee performance.

Keywords: Leadership, Job Satisfaction, Organizational Support, Employee Performance.

1.0 INTRODUCTION

Human resources play an important role in carrying out activities in an organization. For organizational goals to be achieved, employees are needed who work efficiently and effectively so that they provide good work results. Employees are the main assets of the organization and have a strategic role in the organization, namely as thinkers, planners, and controllers of organizational activities. Employee performance is one of the important aspects that must be considered by the organization because employee performance guides the organization to achieve its goals. Employee performance is the result of a process that refers to and is measured over a certain period based on previously determined provisions and agreements according to Bangun (2012) who states that performance is the result of work achieved by employees based

on job requirements. A job has certain requirements to be carried out to achieve goals which are also known as job standards.

The results of work are the results obtained by an employee in doing work according to job requirements or performance standards. An employee is said to have succeeded in carrying out his work or has good performance if the work results obtained are higher than the performance standard. To find out, it is necessary to assess the performance of each employee in the organization. Organizations in this era must pay serious attention to their human resources (employees) because human resources will be the main capital in driving the wheels of the organization, both in terms of planning, procurement of resources, and implementation of organizational activities. Only human resources who are knowledgeable, creative, and experts in their fields will be able to answer the challenges of the times, and will always be ready to win the competition. To obtain these human resources, organizations need to take actions such as measuring or assessing employee performance as a consideration of the extent to which employee performance brings the organization.

Performance is a work achievement or work result, both in quality and quantity, achieved by employees per unit period in carrying out their work duties following the responsibilities given to them (Mangkunegara, 2006). Optimal or not employee performance is influenced by several factors, one of which is leadership, satisfaction, and compensation. Performance assessments are carried out by organizations to evaluate or assess the success of employees in carrying out their duties. This performance assessment is important for the organization at the same time, employees also need feedback for improvements and better performance enhancements. Assessments can be done by comparing the work results achieved by employees with work standards. If the work results obtained reach or exceed the work standards, it can be said that an employee's performance is included in the good category. Conversely, a job whose work results do not reach the work standards is included in the category of poor performance or low performance.

The Directorate General of Taxes in its working area is based on the technical policies set by the Directorate General of Taxes. Meanwhile, the function of the Tax Service Office is to provide services, guidance, coordination, and technical security for the implementation of the duties of the Directorate General of Taxes in its area, securing work plans and tax revenue plans, providing guidance and coordination in the field of counseling and public services in the field of taxation, settlement of objections, monitoring, processing, and presentation of tax information, registration and evaluation of Taxpayer data, tax audits, evaluation and guidance on the implementation of technical policies for tax audits and collection, and supervision of economic activities in the Tax Service Office environment.

The high performance expected from all employees at the West Jakarta DJP is not only at the top level of the office head, but must also be in the middle head and subordinates. If only the office head has high performance, but his subordinates do not have high performance, then the quality of service felt by the community will remain low. This is because, in practice in the field, the subordinates are the implementers. Therefore, efforts to improve performance must cover all levels of the organization. To achieve good performance, the human resources in the West Jakarta DJP must also have good quality. If the quality of human resources is not good, then their performance in carrying out their duties will not be as it should be. In this case, it is

assumed that the performance of West Jakarta DJP employees is influenced by leadership factors, job satisfaction, and organizational support.

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

Satisfaction is a factor that is considered important because it can affect the running of the organization as a whole. The satisfaction felt by employees in working is an indication that employees have a feeling of pleasure in carrying out their work duties. Job satisfaction is also a positive attitude of employees towards various situations in the workplace. For organizations, employee job satisfaction must receive attention, and fulfillment of this is especially the task of the organization's leadership. For employees, job satisfaction is an individual factor and a means to achieve work productivity. So in the scope of human resource management, the job satisfaction factor provides benefits for the organization, employees, and even for society.

Job satisfaction for an employee is a very important factor because the satisfaction obtained will also determine a positive attitude towards work. Feelings of satisfaction at work can have a positive impact on behavior, such as the level of discipline and work enthusiasm which tend to increase. Job satisfaction is also related to outcomes such as performance so if job satisfaction is higher, it will create enthusiasm for work. Thus, it will be easier for someone to achieve high performance.

The success of an organization is greatly influenced by the performance of its employees. Every organization or organization will always try to improve employee performance, with the hope that the organization's goals will be achieved. Improving employee performance will bring progress to the organization to be able to survive in an unstable business environment competition. Therefore, efforts to improve employee performance are a challenge (Damayanti, 2019).

Good employee performance or work performance can be a special privilege for an organization. The term employee performance is defined as the achievement or work results (output) both in quality and quantity achieved by an employee in carrying out his work duties following the responsibilities given. In general, performance is evaluated based on work quality, work quantity, and timeliness. The dimensions of employee performance can give rise to the competitiveness of an organization with its competitors. Organizations with good employee performance can easily achieve the desired goals, which also makes them superior to their competitors. Employees can be an organizational advantage because they have competitive and comparative characteristics, which tend to be difficult for competitors to imitate so high employee performance is expected to be used as organizational ammunition (Sari, Susilo, 2018). Organizations need to know the factors that can influence employee performance, some of which are Perceived Organizational Support (POS) and job satisfaction. Eisenberger (in Ariarni, Afrianti, 2017) explains that Perceived Organizational Support (POS) is the employee's perception of the organization regarding the extent to which the organization

values their contributions and cares about their welfare. Organizations generally provide forms of positive support that are beneficial to employees. The support provided can create employee perceptions of the organization.

Employees with high levels of Perceived Organizational Support (POS) are more likely to give their best performance. Perception of organizational support refers to employee perceptions of the extent to which the organization values their contributions and cares about their well-being. If employees perceive that the organizational support they receive is high, then the employees will integrate membership as members of the organization into their self-identity and then develop more positive relationships and perceptions of the organization (Susmiati, Sudarma, 2015).

Research conducted by Rhoades et, al (in Susmiati, Sudarma, 2015) on the influence of Perceived Organizational Support (POS) on employee performance, namely the results of the study showed that Perceived Organizational Support (POS) has a positive effect on employee feelings of obligation to support the organization where they work, which in turn affects affective commitment and performance. Employee performance is related to various variables, two of which are the variables perceived organizational support (POS) or perception of organizational support and employee engagement or employee attachment. One of the studies that links employee performance with perceived organizational support (POS) was conducted by Susmiati and Sudarma (2015) with the title, "The Influence of organizational culture and perceived organizational support on employee performance with Organizational commitment as an intervening variable".

The results of this study are in line with Paruntu's research (2016) that organizational support is very important to improve employee performance. Research on employee performance related to employee engagement was also conducted in previous studies. Previous research linking employee performance with employee engagement was conducted by Anitha (2014) with the title, "Determinants of Employee Engagement and Their Impact on Employee Performance". The results of this study are in line with Lewiuci and Mustamu's research (2016) that employee engagement has a positive and significant effect on employee performance.

The reality is that employees at DJB West Jakarta are faced with various regulations and work procedures as determined by the organization. Clarity of organization and reward system for employees are some factors that influence employee job satisfaction, this concerns their perception of incentive system, completeness of work facilities, and warmth of working relationship with superiors and fellow workers. These needs are sources of job satisfaction that need to be fulfilled better.

2.0 LITERATURE REVIEW

a. Employee performance

According to Sedarmayanti (2007), stated that: Performance is the result of an employee's work, a management process, or an organization as a whole, where the results of the work must be shown concretely and can be measured (compared to predetermined standards). Performance assessment through the dimensional approach of Gomes (2003) which includes:

1. Quality of work, which includes accuracy, expertise, and perfection in work.
2. Quantity of work, which includes the number of forms processed, the length of time used, and the number of errors used.
3. Cooperative, is the ability and willingness to work with colleagues, supervisors, and subordinates to achieve common organizational goals.
4. The initiative is the sincerity in asking for responsibility, starting yourself and not being afraid to start work.
5. Personal qualities, which include personality, appearance, sociability, leadership, and integrity.

b. Leadership

Leadership is a problem that is never finished to be studied or researched by all academics and non-academics. Soetopo (2010) defines leadership as the process of influencing, directing, and coordinating all activities of an organization or group to achieve the goals of the organization or group. Leadership indicators according to Gituosudarmo and Sudita (2000) are:

- 1) How to communicate. Every leader must be able to provide clear information and for that must have good and fluent communication skills.
- 2) Providing motivation. A leader, in addition to having the ability to communicate well and fluently, of course, can provide encouragement or financial or non-financial motivation, that in terms of appreciation or recognition, it gives a very high meaning to employees or subordinates.
- 3) Leadership ability. Not every person or leader can lead because what is related to a person's talent to have leadership skills is different.
- 4) Decision making. A leader must be able to make decisions based on facts and regulations in force in the organization and the decisions taken must be able to motivate employees to work better and even contribute to increasing work productivity.
- 5) Positive power. A leader in running an organization or organization even with different leadership styles must of course provide a sense of security for the employees who work.

c. Job Satisfaction

According to Wijono (2010), there is a statement stating that satisfaction is a pleasant feeling that is the result of an individual's perception to complete a task or fulfill his needs to obtain work values that are important to him. Robbins (2007) stated that job satisfaction is the general attitude of an individual toward his work. Work requires interaction with coworkers and superiors, following organizational rules and policies, meeting performance standards, living in working conditions that are often less than ideal, and other similar things. There are five determining factors of job satisfaction according to Luthans (2006), namely:

- 1) The job itself. The degree to which a job provides enjoyable tasks, learning opportunities, and opportunities to gain responsibility.
- 2) Salary. The amount of wages received and the degree to which this is seen as something that is considered appropriate compared to others in the organization.
- 3) Promotion opportunities. Employees have the opportunity to develop themselves and expand their work experience, with the opportunity for promotion.

- 4) Supervision. The supervisor's ability to provide technical assistance and behavioral support.
- 5) Coworkers. The basic human need to have social relationships will be fulfilled by having coworkers who support employees. If there is a conflict with coworkers, it will affect the level of employee satisfaction with the job.

d. Organizational Support

Colquitt, et.al. (2014) organizational support reflects the degree to which employees believe that the organization values their contributions and cares about their welfare. Colquitt et.al divides organizational support indicators into five. First, providing adequate. Second, Reward. Third, protecting job security. Fourth, improving work conditions. Fifth, minimizing the impact of politics. Robbins and Judge (2015) that organizational support is the extent to which employees believe that the organization values their contributions and cares about their welfare. The indicators are Fair appreciation of employee contributions, caring about their welfare, and supportive supervision. The indicators are as follows:

- 1) Providing justice (fairness), which is fairness in the way used to determine the distribution of resources among followers,
- 2) Leader support (supervisor support), concerns the general view of followers regarding the extent to which leaders value contributions and pay attention to the welfare of followers.,
- 3) Organizational rewards, which are rewards in the form of appreciation, promotion, and salary, facilitate communicating a positive value from member contributions which will then have an impact on increasing follower performance and
- 4) Job conditions are a series of conditions or circumstances in the work environment of the organization where followers work.

3.1 Conceptual Framework

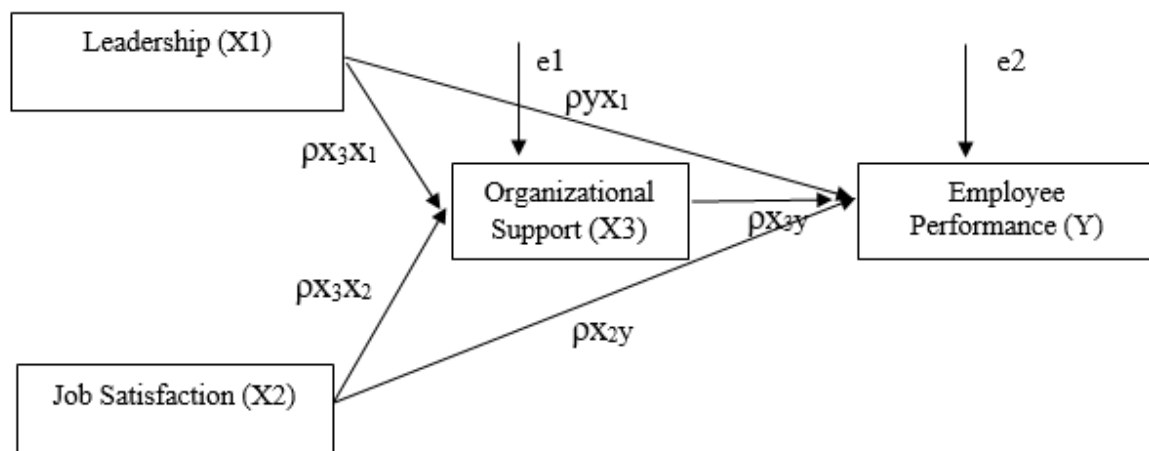


Figure 1. Conceptual Framework

4.0 METHODS

The research was conducted at the Jakarta Regional Tax Office at Jalan Tomang Raya No. 16-18, Jatipulo, Palmerah, West Jakarta. The research was conducted from July 2023 to November 2023. This research uses an Explanatory analysis approach. This means that each variable presented in the hypothesis will be observed by testing the causal relationship between the independent variable to the dependent variable. A population is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by the researcher to be studied and then conclusions drawn (Sugiyono, 2009). A sample is a part of the population drawn to represent the entire population, (Surakhmad, 2000).

The sample used by the author in this study were employees at the West Jakarta Regional Office of the Directorate General of Taxes (DJP). The total number of employees is 163 people. The sampling technique used is Simple Random Sampling, which is said to be simple because the sampling of sample members from the population is carried out randomly without showing the strata in the population. This method is carried out if the population members are considered homogeneous because the representative sample or the sample is taken randomly Sugiyono (2009). Based on this opinion, the number of samples in the study uses the formula from Yamane in Sugiyono (2009). It is known that the employee population at the West Jakarta Directorate General of Taxes (DJP) Regional Office is $N = 163$ people and the precision level set is $d = 10\%$. Based on this formula, the number of samples (n) is obtained as follows: 61.97 rounded to 62. Based on the calculation above, the number of samples at the West Jakarta Directorate General of Taxes (DJP) Regional Office is 62 respondents.

3.1 Analysis Model

1. Descriptive Analysis

Descriptive analysis is an analysis method that aims to describe or explain something as it is (Irawan, 2004) in Baroroh (2008). In this study, data presentation uses a data analysis table of average values (mean) and frequency distribution.

2. Path Analysis

Path Analysis is a technique for analyzing causal relationships that occur in multiple regression if the independent variable affects the dependent variable not only directly but also indirectly. Retherford, (1993) in Narimawati, et al (2020). In this study, to test the influence of mediating variables using path analysis. For more details, the path model.

4.0 RESULT

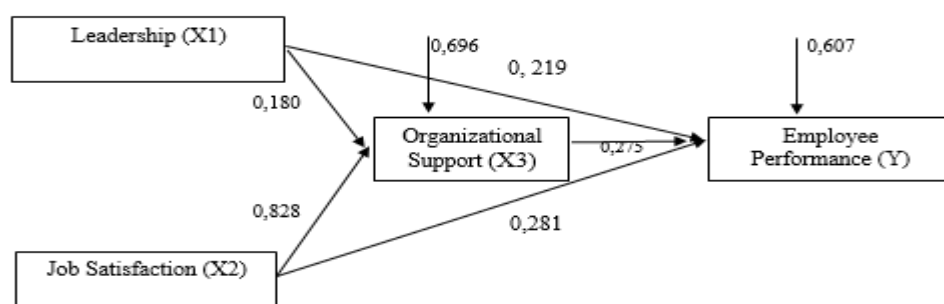


Figure 2. Path Analysis Model

4.1 The Effect of Leadership on Organizational Support

To test the influence of leadership and organizational support, it is necessary to use the t-test. The following is the hypothesis testing of each variable:

Table 1. Results of the t-Test of the Effect of Leadership on Organizational Support

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18.887	4.976		3.796	.000
X1	.381	.121	.381	3.142	.003

a. Dependent Variable: X3

Source: Primary Data processed, 2024

From Table 1, the t-count value of the leadership variable is 3.142, while the t-table is 1.677 with a significance value of 0.003. The t-count value > t-table and the significance value of 0.000 < 0.05. Thus, H0 is rejected and H1 is accepted at the real level. This provides the conclusion that leadership has a positive and significant effect on organizational support. Thus, the first hypothesis is tested.

4.2 The Effect of Job Satisfaction on Organizational Support

To test the effect of job satisfaction on organizational support, a t-test is carried out. The following are the results of the t-test:

Table 2. Results of the t-Test on the Effect of Job Satisfaction on Organizational Support

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.317	4.599		.069	.945
X2	.781	.103	.705	7.577	.000

a. Dependent Variable: X3

Source: Primary Data processed, 2024

The t-count value of the job satisfaction variable is 7.577, while the t-table is 1.677 with a significance value of 0.000. The t-count value > t-table and the significance value of 0.000 < 0.05. Thus, H0 is rejected and H1 is accepted at the real level. This provides the conclusion that job satisfaction has a positive and significant effect on organizational support. Thus, the second hypothesis is tested.

4.3 The Effect of Leadership on Employee Performance

To find out this, it is necessary to use the t-test. The following is the test of each variable:

Table 3. Results of the t-Test of the Effect of Leadership on Employee Performance

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	35.655	5.284		6.747	.000
X1	.210	.029	.010	3.633	.008

a. Dependent Variable: Y

Source: Primary Data processed, 2024

From Table 3, the t-count value of the leadership variable is 3.633, while the t-table is 1.677 with a significance value of 0.008. Thus, t-count > t-table, and the significance value is 0.000 < 0.05. Thus, H0 is rejected and H1 is accepted at the real level. This provides the conclusion that leadership has a positive and significant effect on employee performance. Thus, the third hypothesis is tested.

4.4 The Effect of Job Satisfaction on Employee Performance

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

Table 4. Results of the t-Test on the Effect of Job Satisfaction on Employee Performance

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	29.796	6.225		4.786	.000
X2	.327	.140	.294	2.344	.023

a. Dependent Variable: Y

Source: Primary Data processed, 2024

The result of the t-count value of the job satisfaction variable is 2,344, while the t-table is 1,677 with a significance value of 0.023. Thus, $t\text{-count} > t\text{-table}$, and the significance value is $0.000 < 0.05$. Thus, H_0 is rejected and H_1 is accepted at the real level. This provides the conclusion that job satisfaction has a positive and significant effect on employee performance. Thus, the fourth hypothesis is tested.

4.5 The Effect of Organizational Support on Employee Performance

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

Table 5. Results of the T-test on the Effect of Organizational Support on Employee Performance

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	34.415	4.681		7.353	.000
X3	.276	.127	.275	2.177	.034

a. Dependent Variable: Y

Source: Primary Data processed, 2024

The t-test results for the organizational support variable obtained a calculated t-value = 2.177 and a t-table of 1.677 with a significance value of 0.0234. This means that the calculated $t > t\text{-table}$ ($2.177 > 1.677$), with a significance value of $0.034 < 0.05$, means that H_0 is rejected and H_1 is accepted. This provides the conclusion that organizational support has a positive and significant effect on employee performance. Thus, the fifth hypothesis is tested.

4.6 The Effect of Leadership on Employee Performance through Organizational Support

$$X1 \rightarrow X3 \rightarrow Y = (\rho_{x3x1}) \times (\rho_{yx3}) = 0.180 \times 0.275 = 0.049$$

In the leadership variable, the indirect influence value is obtained from the path coefficient value ρ_{x3x1} multiplied by the path coefficient value ρ_{yx3} . The multiplication results show that the indirect influence coefficient value is smaller than the direct influence coefficient value. This shows that organizational support cannot mediate namely leadership in influencing employee performance. Thus the sixth hypothesis is not tested.

4.7 The Effect of Job Satisfaction on Employee Performance through Organizational Support

$$X1 \rightarrow X3 \rightarrow Y = (\rho_{x3x1}) \times (\rho_{yx3}) = 0.828 \times 0.275 = 0.227$$

In the job satisfaction variable, the indirect influence value is obtained from the path coefficient value ρ_{x3x2} multiplied by the path coefficient value ρ_{yx3} . The multiplication results show that the indirect influence coefficient value is smaller than the direct influence coefficient value. This shows that organizational support cannot mediate, namely job satisfaction in influencing employee performance. Thus, the seventh hypothesis is not tested.

5.0 DISCUSSION

5.1 The Influence of Leadership on Organizational Support at Employees of the West Jakarta Regional Tax Office

Based on the results of the descriptive analysis, it shows that the indicator that contributes to the formation of the leadership variable is positive power, namely the Head of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) always acts fairly to subordinates and the Head of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) always acts firmly and straightforwardly. The average value of the leadership variable tends to agree that the way of communicating, providing motivation, leadership skills, decision-making, and positive power form the leadership variable.

Based on the results of the descriptive analysis, it shows that the indicator that contributes to the formation of the organizational support variable is the working condition indicator, namely the employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) like their work and the employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) work with a sense of obedience according to the employee code of ethics. The average value of the organizational support variable shows that employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) tend to agree more that the indicators of providing justice, leadership support, giving awards, and working conditions form the organizational support variable.

Based on the results of the hypothesis test, show that leadership has an increasing impact on organizational support. The results of this study are in line with previous studies conducted by Denno Heryanto, Sukisno S. Riadi, Robiansyah (2017); Mardiyah, Mei Indrawati, Woro Utari (2023); Achmat Maskurochman, Mulyanto Nugroho, Slamet Riyadi (2020).

5.2 The Influence of Job Satisfaction on Organizational Support at Employees of the West Jakarta Regional Tax Office

Based on the results of the descriptive analysis, shows that the indicator that contributes to the formation of the job satisfaction variable is the opportunity for promotion, namely Employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) are given the opportunity for job promotion and Career Advancement at the West Jakarta Regional Office of the Directorate General of Taxes (DJP) is clear. The average value of the job satisfaction variable tends to agree with the indicators of the job itself, salary, promotion opportunities, supervision, and coworkers. Forming a job satisfaction variable.

Based on the results of the descriptive analysis, it shows that the indicators that contribute to the formation of organizational support variables are working conditions, namely that employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office like their jobs and employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office work with a sense of compliance according to the employee code of ethics. The average value of the organizational support variable shows that employees of the West Jakarta DJP Regional Office tend to agree more that the indicators of providing justice, leadership support, giving awards, and working conditions form organizational support variables. Based on the results of the hypothesis test, it shows that job satisfaction has an increasing impact on organizational support. The results of this study are in line with previous studies conducted by Hendra Sutrisno Marbun and Jufrizen (2022); Hamida, Sodik, Yekti Intyas Rahayu (2020); Denno Heryanto, Sukisno S. Riadi, Robiansyah (2017); Almeida Agustyna and Arif Partono Prasetio (2020); Mardiyah, Mei Indrawati, Woro Utari (2023); Nika Saputra (2020).

5.3 The Influence of Leadership on Employee Performance at Employees of the West Jakarta Regional Tax Office Employees

Based on the results of the descriptive analysis, it shows that the indicator that contributes to the formation of the leadership variable is positive power, namely the Head of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) is always fair to subordinates and the Head of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) is always firm and straightforward. The average value of the leadership variable tends to agree that the way of communicating, providing motivation, leadership skills, decision-making, and positive power form the leadership variable.

Based on the results of the descriptive analysis, shows that the indicator that contributes to the formation of the employee performance variable is a personal quality, namely the employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) are fully responsible for their work and the Employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) do not discuss personal problems. The average value of the employee performance variable tends to agree that the indicators of work quality, work quantity, cooperativeness, initiative, and personal quality form the employee performance variable.

Based on the results of the hypothesis test, shows that leadership has an impact on increasing employee performance. The results of this study are in line with previous studies conducted by

Hamida, Sodik, Yekti Intyas Rahayu (2020); Mardiyah, Mei Indrawati, Woro Utari (2023); Achmat Maskurochman, Mulyanto Nugroho, Slamet Riyadi (2020).

5.4 The Influence of Job Satisfaction on Employee Performance at Employees of the West Jakarta Regional Tax Office

Based on the results of the descriptive analysis, shows that the indicator that contributes to the formation of the job satisfaction variable is the opportunity for promotion, namely Employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) are given the opportunity for job promotion and Career Advancement at the West Jakarta Regional Office of the Directorate General of Taxes (DJP) is clear. The average value of the job satisfaction variable tends to agree with the indicators of the Job itself, salary, promotion opportunities, supervision, and coworkers. form the job satisfaction variable.

Based on the results of the descriptive analysis, it shows that the indicators that contribute to the formation of employee performance variables are personal quality, namely Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office are fully responsible for their work and Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office do not discuss personal matters. The average value of employee performance variables tends to agree that indicators of work quality, work quantity, cooperativeness, initiative, and personal quality form employee performance variables. Based on the results of the hypothesis test, show that job satisfaction has an impact on increasing employee performance. The results of this study are in line with previous studies conducted by Hendra Sutrisno Marbun and Jufrizen (2022); Almaida Agustyna and Arif Partono Prasetyo (2020); Rahel Irianti and Innocentius Bernardo (2021); Mardiyah, Mei Indrawati, Woro Utari (2023); Aditya Rendy Artha and Yohanes Temaluru (2022), Subagja, I. K. (2020).

5.5 The Influence of Organizational Support on Employee Performance at Employees of the West Jakarta Regional Tax Office Employees

Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of organizational support variables are working conditions, namely that employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) like their jobs and that employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) work with a sense of obedience following the employee code of ethics. The average value of the organizational support variable tends to be more than agree that the indicators of providing justice, leadership support, giving awards, and working conditions form the organizational support variable.

Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of employee performance variables are personal quality, namely that employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) are fully responsible for their work and employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) do not discuss personal problems. The average value of the employee performance variable tends to agree that the indicators of work quality, work quantity, cooperativeness, initiative, and personal quality form the employee performance variable.

Based on the results of the hypothesis test, show that organizational support has an impact on increasing employee performance. The results of this study are in line with previous studies conducted by Hendra Sutrisno Marbun and Jufrizen (2022); Rahel Irianti and Innocentius Bernardo (2021); Arief Wikantono, Dody Setyadi and Kurniani (2021); Kemala, S., Pasaribu, B., & Subagja, I. K. (2023).

5.6 The Influence of Leadership on Employee Performance Through Organizational Support at Employees of the West Jakarta Regional Tax Office

Based on the results of the descriptive analysis, it shows that the indicator that contributes to the formation of the leadership variable is positive power, namely the Head of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) always acts fairly to subordinates and the Head of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) always acts firmly and straightforwardly. The average value of the leadership variable tends to agree that the way of communicating, providing motivation, leadership skills, decision-making, and positive power form the leadership variable.

Based on the results of the descriptive analysis, it shows that the indicators that contribute to the formation of organizational support variables are working conditions, namely that employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office like their jobs and employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office work with a sense of obedience according to the employee code of ethics. The average value of the organizational support variable tends to be more than agree that the indicators of providing justice, leadership support, giving awards, and working conditions form the organizational support variable.

Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of employee performance variables are personal quality, namely that employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office are fully responsible for their work and employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office do not discuss personal problems. The average value of the employee performance variable tends to agree that the indicators of work quality, work quantity, cooperativeness, initiative, and personal quality form the employee performance variable.

Based on the results of the hypothesis test, show that organizational support does not have an impact on increasing employee leadership and performance. The results of this study are not in line with previous research conducted by Hamida, Sodik, Yekti Intyas Rahayu (2020); Rahel Irianti and Innocentius Bernardo (2021); Arief Wikantono, Dody Setyadi and Kurniani (2021), Abidin, Z., Wibowo, I., & Subagja, I. K. (2021); Kemala, S., Pasaribu, B., & Subagja, I. K. (2023).

5.7 The Influence of Job Satisfaction on Employee Performance Through Organizational Support at Employees of the West Jakarta Regional Tax Office

Based on the results of the descriptive analysis, it shows that the indicators that contribute to the formation of job satisfaction variables are promotion opportunities, namely Employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) are given the opportunity for job promotion and Career Advancement at the West Jakarta Regional Office

of the Directorate General of Taxes (DJP) are clear. The average value of the job satisfaction variable tends to be more than agree that the indicators of the job itself, salary, promotion opportunities, supervision, and co-workers form job satisfaction variables.

Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of organizational support variables are working conditions, namely Employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) their jobs and Employees of the West Jakarta Regional Office of the Directorate General of Taxes (DJP) work with a sense of compliance following the employee code of ethics. The average value of the organizational support variable tends to be more than agree that the indicators provide justice, leadership support, awards, and working conditions from organizational support variables.

Based on the results of the descriptive analysis, show that the indicators that contribute to the formation of employee performance variables are personal quality, namely that the employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office are fully responsible for their work and the employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office do not discuss personal matters. The average value of the employee performance variable tends to agree that the indicators of work quality, work quantity, cooperativeness, initiative, and personal quality form employee performance variables.

Based on the results of the hypothesis test, show that organizational support does not have an impact on increasing employee job satisfaction and performance. The results of this study are not in line with previous studies by Almeida Agustyna and Arif Partono Prasetio (2020); Rahel Irianti and Innocentius Bernardo (2021); Aditya Rendy Artha and Yohanes Temaluru (2022).

6.0 CONCLUSION

6.1 Conclusion

Based on the results of the study on the Influence of Leadership and Job Satisfaction on Employee Performance Through Organizational Support at the West Jakarta Directorate General of Taxes (DJP) Regional Office, the following conclusions can be drawn:

1. Based on the results of the descriptive analysis, it was obtained that:

a. Leadership

Based on the results of the descriptive analysis, it shows that the indicators that contribute to the formation of leadership variables are positive power, namely the Head of the West Jakarta Directorate General of Taxes (DJP) Regional Office always acts fairly to subordinates and the Head of the West Jakarta Directorate General of Taxes (DJP) Regional Office always acts firmly and straightforwardly. The average value of the leadership variable tends to agree that the way of communicating, providing motivation, leadership skills, decision-making, and positive power form the leadership variable.

b. Job satisfaction

Based on the results of descriptive analysis, it shows that the indicators that contribute to the formation of job satisfaction variables are promotion opportunities, namely Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office are given the opportunity for job promotion and Career Advancement at the West Jakarta Directorate General of Taxes (DJP) Regional Office are clear. The average value of the job satisfaction variable tends to be more than agree that the indicators of the job itself, salary, promotion opportunities, supervision, and co-workers form job satisfaction variables.

c. Organizational support

Based on the results of descriptive analysis, show that the indicators that contribute to the formation of organizational support variables are working conditions, namely Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office like their jobs and Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office work with a sense of compliance following the employee code of ethics. The average value of the organizational support variable tends to be more than agree that the indicators provide justice, leadership support, awards, and working conditions from organizational support variables.

d. Employee performance

Based on the results of descriptive analysis, it shows that the indicators that contribute to the formation of employee performance variables are personal quality, namely Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office are fully responsible for their work and Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office do not discuss personal problems.

2. Based on the results of regression analysis and path analysis, it was obtained that:

- a. Based on the results of the hypothesis test, show that leadership has an increasing impact on organizational support.
- b. Based on the results of the hypothesis test, it shows that job satisfaction has an increasing impact on organizational support.
- c. Based on the results of the hypothesis test, show that job satisfaction has an increasing impact on employee performance.
- d. Based on the results of the hypothesis test, show that job satisfaction has an increasing impact on employee performance.
- e. Based on the results of the hypothesis test, it shows that organizational support has an increasing impact on employee performance.
- f. Based on the results of the hypothesis test, show that organizational support does not have an increasing impact on leadership and employee performance.
- g. Based on the results of the hypothesis test, show that organizational support does not have an increasing impact on employee job satisfaction and performance.

6.2 Suggestions

Based on the results of the study on the Influence of Leadership and Job Satisfaction on Employee Performance Through Organizational Support at the West Jakarta Directorate General of Taxes (DJP) Regional Office, the following suggestions can be submitted:

1. The results of this study are expected to be useful for the development of human resource management, especially expanding the body of knowledge about leadership job satisfaction, and employee performance through organizational support used as recommendation material in similar research fields.
2. The results of this study are expected to be useful for further research on human resource management, especially related to leadership, job satisfaction, organizational support, and employee performance.
3. The results of this study are expected to be input for the West Jakarta Directorate General of Taxes (DJP) Regional Office in determining organizational development strategies, especially related to leadership, job satisfaction, organizational support, and employee performance, by considering the following:
 - a. Leadership. Be of concern to the Head of the West Jakarta Directorate General of Taxes (DJP) Regional Office, to pay attention to the decision-making indicators that provide the lowest value for the formation of leadership variables, namely by the Head of the West Jakarta Directorate General of Taxes (DJP) Regional Office must be able to make decisions no matter how difficult and always be careful in making decisions.
 - b. Job satisfaction. To be of concern to the Head of the West Jakarta Directorate General of Taxes (DJP) Regional Office, to pay attention to the co-worker indicators that provide the lowest value for the formation of job satisfaction variables, namely by the employees working at the West Jakarta Directorate General of Taxes (DJP) Regional Office are happy because co-workers help each other The working atmosphere at the West Jakarta Directorate General of Taxes (DJP) Regional Office has togetherness in working relationships.
 - c. Organizational support. To be of concern to the Head of the West Jakarta Directorate General of Taxes (DJP) Regional Office, to pay attention to the indicator of providing justice that gives the lowest value to the formation of organizational support variables, namely using Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office in working complying with the main tasks and functions and Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office in working complying with the regulations.
 - d. Employee performance. To be of concern to the Head of the West Jakarta Directorate General of Taxes (DJP) Regional Office, to pay attention to the indicator of work quantity that gives the lowest value to the formation of employee performance variables, namely using Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office in working always paying attention to aspects of the work being done and Employees of the West Jakarta Directorate General of Taxes (DJP) Regional Office can complete important work.

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