Analysis of the Influence of Organizational Support, Work Climate and Work Spirit on Employee Job Satisfaction at the Medan Middle Tax Service Office in 2024

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ABSTRACT

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| --- |
| **Aims:** This study aims to determine the effect of organizational support, work climate and work enthusiasm partially and simultaneously on employee job satisfaction at the Medan Madya Tax Service Office.  **Study design:** The objects of this research are organizational support, work climate and work enthusiasm as independent variables and employee job satisfaction as the dependent variable.  **Place and Duration of Study:** This research process was carried out and completed in August to October 2024. The research was conducted at the Medan Madya Tax Service Office, Medan Maimun District, Medan City, North Sumatra Province.  **Methodology:** Data collection was conducted through interviews, questionnaires and documentation. The data analysis technique used was multiple regression analysis using the IMB Statistik for Product and Service Solution (SPSS) computer program version 24 with a population of 120 people, and a research sample of 55 people.  **Results:** Based on the results of the analysis, it was obtained that organizational support has a positive and significant effect on the job satisfaction of employees of the Medan Medium Tax Service Office, this is supported by the results of the t-count analysis> t-table (7.263> 2.008) at n = 55 at a significance level of 95%. Work climate has a positive and significant effect on the job satisfaction of employees of the Medan Medium Tax Service Office, this is supported by the t-count analysis> t-table (2.272> 2.008) at n = 55 at a significance level of 95%. Work enthusiasm has a positive and significant effect on the job satisfaction of employees of the Medan Medium Tax Service Office, this is supported by the t-count analysis> t-table (3.441> 2.008) at n = 55 with a significance level of 95%. The F-count value> F table (37.314> 2.79) states that together (multiple) there is a positive and significant effect of organizational support, work climate and work enthusiasm on the job satisfaction of employees of the Medan Medium Tax Service Office.  **Conclusion:** Thus, the hypothesis proposed is accepted as true. |

*Keywords: Organizational support, work climate, work spirit, employee job satisfaction, Tax Office*

1. INTRODUCTION

Job satisfaction is an important factor in determining employee performance in an organization. High job satisfaction can increase employee productivity, loyalty, and motivation in carrying out their duties. Conversely, job dissatisfaction can have an impact on decreased performance, increased absenteeism, and the desire to change jobs. Therefore, understanding the factors that influence job satisfaction is a necessity for organizations, especially in the public service sector.

The Tax Service Office (KPP) as an institution that plays a role in managing state revenues through taxation has high work demands. Employees in this environment are expected to be able to work effectively and efficiently to provide optimal service to the community (Indrasari, 2017; Parashakti et al., 2020; Prasetya et al., 2023). In this context, job satisfaction of KPP employees is an aspect that needs to be considered so that they remain motivated in carrying out their duties.

There are various factors that can influence employee job satisfaction, including organizational support, work climate, and work enthusiasm (Moslehpour et al., 2018; Wardono et al., 2022; Khair et al., 2024). Organizational support reflects the extent to which the organization pays attention to employee welfare and provides assistance in completing work (Eisenberger et al., 2002; Kurtessis et al., 2017; Chiang & Hsieh, 2012). Dalimunthe & Zuanda (2020) conducted a study entitled *Pengaruh Self-Efficacy, Perceived Organizational Support dan Employee Engagement Terhadap Organizational Citizenship Behavior pada Perusahaan Daerah Air Minum Kota* Padang (The Influence of Self-Efficacy, Perception of Organizational Support, and Employee Engagement on Employee Job Satisfaction at the Padang City Regional Drinking Water Company). The results of the study showed that Organizational Support had a positive and significant effect on Employee Job Satisfaction at the Padang City Regional Drinking Water Company.

Work climate is related to the condition of the work environment, both physically and psychologically, which can affect employee comfort and productivity. Meanwhile, work enthusiasm reflects internal motivation that encourages employees to work with full dedication and responsibility. Tafsir et al. (2022) conducted a study entitled *Pengaruh Kepemimpinan Transformasional, Iklim Organisasi, Perilaku Inovatif dan Employee Engagement terhadap Kinerja Pegawai dengan Kepuasan Kerja sebagai Intervening Variable di Lingkup Pemerintah Daerah Kabupaten Bantaeng* (The Influence of Transformational Leadership, Work Climate, Innovative Behavior and Employee Engagement on Job Satisfaction as in the Bantaeng Regency Regional Government). The results of the study showed that Work Climate has a positive and significant effect on Job Satisfaction in the Bantaeng Regency Regional Government.

One of the factors that influences employee job satisfaction is work enthusiasm (Weiqi, 2007; Lee & Lin, 2014; Erlina et al., 2024). Employee morale in an organization can increase if the existing work climate improves and provides comfort for employees. To achieve an optimal level of morale, organizations need to identify the factors that influence it. Therefore, companies or agencies continue to make improvements by preparing various appropriate policies and strategies. One step that can be taken is to create a conducive work climate and provide adequate facilities, so that employee morale can continue to increase.

Morale is a reflection of the psychological and emotional atmosphere related to group motivation in working (Johnsrud & Rosser, 2002; Chen, 2010; Jiang et al., 2023). This includes joy, togetherness, and collective awareness in carrying out tasks. Employees who have high morale will work diligently, so that work can be completed faster and with better results. Morale also reflects a person's seriousness in carrying out their duties with full responsibility and discipline in order to achieve maximum productivity. Thus, there is a close relationship between morale and work results and individual behavior in the workplace.

As a form of work behavior, morale is rooted in the desires of individuals and groups in an organization (Fry, 2003; Domie et al., 2023). This will affect their readiness to carry out tasks better and faster. On the other hand, low work spirit can reflect an organization that is unable to manage its resources efficiently, which can ultimately reduce competitiveness and reduce the productivity of the company or agency.

Handayani (2015) conducted a study entitled *Pengaruh Lingkungan dan Semangat Kerja Terhadap Kinerja PNS Balitsa Lembang* (The Influence of Environment and Work Spirit on Job Satisfaction study on PNS Balitsa Lembang), the results of the study showed that Work Spirit has a positive and significant effect on Job Satisfaction (study on PNS Balitsa Lembang).

This study aims to analyze the influence of organizational support, work climate, and work spirit on employee job satisfaction at the Tax Service Office. By understanding the relationship between these variables, it is hoped that this study can contribute to the development of organizational policies in improving employee welfare and performance at the Medan Madya Tax Service Office.

2. material and methods

This research was conducted at the Medan Madya Tax Service Office located at Sukamulia street, number 17A, AUR, Medan Maimun District, Medan City, North Sumatra Province. The objects of this research are organizational support, work climate and work spirit as independent variables and employee job satisfaction as dependent variables. The population in this study were all employees of the Medan Madya Tax Service Office, 120 people. The sample size in this study was determined by Slovin's theory with the following formula:

n =

N

N e2+ 1

Where:

n = number of elements / sample members

N = number of elements / population members

e = error level (error level) (note: generally used 1% or 0.01, 5% or 0.05, and 10% or 0.1) (note can be chosen by the researcher and the researcher chooses 1%).

The population in this study is 120 and the precision set or significance level is 0.1, so the sample size in this study is:

n =

120

120 0,12+ 1

= 55 people

In this study, the author identified two research variables, namely:

1. Independent variable

The independent variable (X) is often referred to as the stimulus, predictor, antecedent variable. In Indonesian it is often called the independent variable. The independent variable is a variable that influences or causes changes or the emergence of the dependent variable (bound), Sugiyono (2016:39). The independent variables in this study are stated as X (Organizational support (X1), Work climate (X2) and Work spirit (X3).

2. Dependent variable

The dependent variable is a variable that is influenced or that is the result, because of the independent variable, Sugiyono (2016:39). In this study, the independent variable studied is stated as Y (Employee job satisfaction).

The data collection technique in this study is a questionnaire. The scale used in this study is the Likert scale. In this case, respondents only answer by giving a certain mark on the alternative answers provided. The measurement of the questionnaire in this study uses the Ordinal Scale.

In this study, the data analysis technique used is multiple linear regression analysis and uses a tool in the form of SPSS computer software. SPSS (Statistical Package for Social Sciences) is a computer program used to analyze data with statistical analysis, the SPSS used in this study is SPSS version 24.

Multiple linear regression analysis is used to determine how much influence simultaneously (together) two independent variables (independent variable X) or more consisting of independent variables with dependent variables (dependent variable Y).

The multiple linear regression equation in this study is as follows:

Y = a + b1X1+ b2X2+b3X3 + e

Description:

Y = Employee job satisfaction

X1 = Organizational support

X2 = Work climate

X3 = Work enthusiasm

a = Constant

b1 = Regression coefficient of Organizational support

b2 = Regression coefficient of Work climate

b3 = Regression coefficient of Work enthusiasm

e = Error

**Hypothesis Testing**

Hypothesis testing aims to determine whether there is a clear and reliable influence between the independent variables (organizational support, work climate and work spirit) on the dependent variable (employee job satisfaction). Hypothesis testing uses multiple regression tests. In regression analysis, a regression equation is developed, namely a formula that finds the value of the dependent variable from the known value of the independent variables.

**Simultaneous Significance Test (F Test)**

The F statistical test basically shows whether all independent variables included in the model have a simultaneous or joint influence on the dependent variable. The steps in making decisions for the F test are to look at the significant value, if the sig α value <0.05 then it can be concluded that the independent variables simultaneously or jointly have a significant effect on the dependent variable or the hypothesis is accepted. Likewise, if the sig α value> 0.05 then it can be concluded that the independent variables simultaneously or jointly do not have a significant effect on the dependent variable or the hypothesis is rejected, (Ghozali, 2016:96). With the decision-making rules:

1. Accept Ho, if the calculated F coefficient is significant at a level greater than 5% (see the significance level in the ANOVA output).
2. Reject Ho, if the calculated F coefficient is significant at a level smaller than or equal to 5% (see the significance level in the ANOVA output).

**Partial Significance Test (t-Test)**

The t-statistic test basically shows how far one independent variable individually explains the variation of the dependent variable. The t-statistic test is used to test how far the influence of the independent variable is partially on the dependent variable or to see which variable has a dominant influence among the existing variables. The steps in decision-making for the t-test are to look at the significance value, if the sig α value <0.05 then it can be concluded that the independent variable partially has a significant effect on the dependent variable or the hypothesis is accepted. Likewise, if the sig α value> 0.05 then it can be concluded that the independent variable partially does not have a significant effect on the dependent variable or the hypothesis is rejected, Ghozali (2016:97).

With the decision-making rules:

1. Accept Ho, if the calculated t coefficient is significant at a level greater than 5% (see the significance level in the Coefficient output).
2. Reject Ho, if the calculated t coefficient is significant at a level smaller than or equal to 5% (see the significance level in the Coefficient output).

**Determination Coefficient Test**

The determination coefficient is used to measure how far the model's ability to explain the variation of the dependent variable (Y) that can be explained by the independent variables (X₁ and X₂). The determination coefficient value is between zero and one. The higher the R² value indicates that the variance for the dependent variable (Y) can be explained by the independent variable (X) and vice versa. So, the r² value provides the percentage of variance that can be explained from the regression model.

3. results and discussion

**Data Quality Test**

**Validity**

Instrument validity testing can be seen in the Corrected Item-Total Correlation column. If the correlation number obtained is greater than the critical number (r-count > r-table) then the instrument is said to be valid. based on the validity test it can be concluded that all question items to measure each research variable are declared valid. The results of the variable validity test are as follows.

**Table 1. Variable Validity Test**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Variables** | **Instrument** | **r-count** | **r-table** | **Information** |
| Organizational support (X1) | 1. DO1 2. DO2 3. DO3 4. DO4 5. DO5 6. DO6 7. DO7 8. DO8 9. DO9 10. DO10 | 0.503  0.673  0.576  0.636  0.577  0.426  0.686  0.509  0.368  0.454 | 0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265 | Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid |
| Working climate (X2) | 1. IK1 2. IK2 3. IK3 4. IK4 5. IK5 6. IK6 7. IK7 8. IK8 9. IK9 10. IK10 | 0.381  0.520  0.572  0.564  0.392  0.291  0.473  0.438  0.662  0.335 | 0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265 | Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid |
| Work spirit (X3) | 1. SK1 2. SK2 3. SK3 4. SK4 5. SK5 6. SK6 7. SK7 8. SK8 9. SK9 10. SK10 | 0.639  0.760  0.771  0.743  0.681  0.703  0.696  0.752  0.604  0.637 | 0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265 | Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid |
| Employee job satisfaction (Y) | 1. KKP1 2. KKP2 3. KKP3 4. KKP4 5. KKP5 6. KKP6 7. KKP7 8. KKP8 9. KKP9 10. KKP10 | 0.564  0.537  0.333  0.479  0.628  0.596  0.724  0.295  0.709  0.610 | 0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265  0.265 | Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid  Valid |

Source: Research Results 2024

**Reliability**

After conducting a validity test, the next step is to conduct a data reliability test to determine whether the instrument is reliable by looking at the Cronbach's Alpha value. Reliability testing is carried out to determine whether the measuring instrument used is reliable and remains consistent if the measurement is repeated. A questionnaire is said to be reliable if Cronbach's Alpha is greater than 0.6. This indicates that the research data is declared reliable.

**Table 2. Variable Reliability Test**

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables** | **Cronbach’s Alpha** | **Reliability Limits** | **Information** |
| Organizational support (X1)  Work climate (X2)  Work spirit (X3)  Employee job satisfaction (Y) | 0.709  0.696  0.748  0.713 | 0.6  0.6  0.6  0.6 | Reliable  Reliable  Reliable  Reliable |

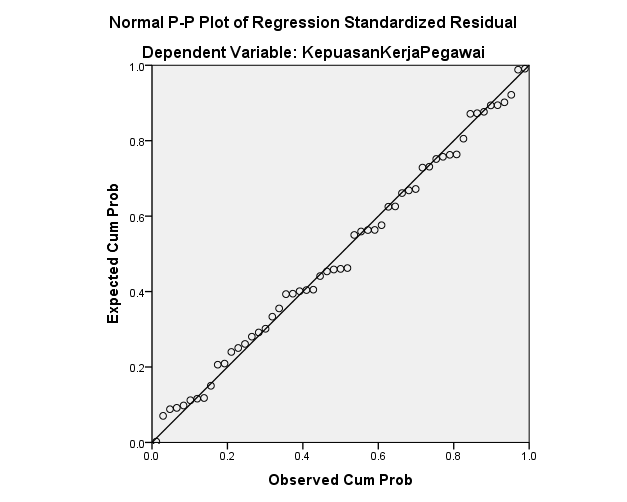
Source: Research Results 2024

From the data in table 2 above, it can be seen that the results of the reliability test calculation show that the Cronbach's alpha in each column of the variables is greater than 0.6 (reliability limit), so the instrument can be stated as reliable.

**Classical Assumption Test**

**Normality Test**

After conducting the validity and reliability tests, the next step is to conduct a normality test to test whether the residual values ​​produced by the regression are normally distributed or not.



**Fig. 1. Data Normality Test Graph**

Based on Figure 1 above, it can be seen that the data is spread around the diagonal line and follows the direction of the diagonal line on the histogram graph, this indicates that the distribution pattern is normal. So, it can be concluded that based on the P-P plot graph, the regression model meets the assumption of normality.

**Multicollinearity Test**

The multicollinearity test aims to test whether the regression model finds a correlation or relationship between independent variables by looking at the Tolerance and VIF (Variant Inflation Factor) values ​​in the regression model, the standard VIF value to be categorized as free from multicollinearity is quite diverse but 2 standard values ​​that are often used as limits are 5 or 10, so researchers use a VIF value of 10.

**Table 3. Multicollinearity Test**

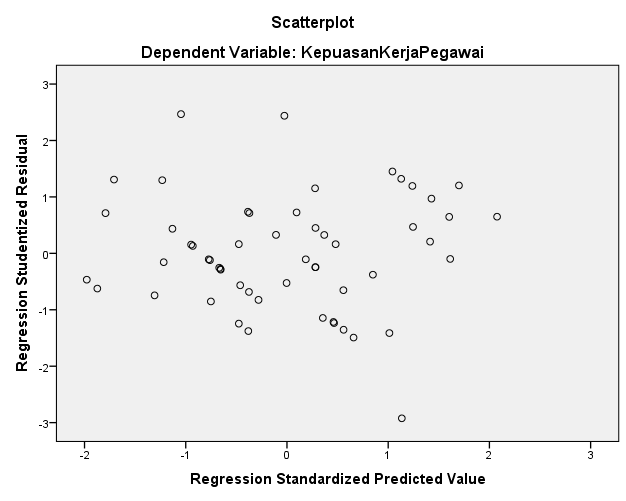
|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Organizational Support | .746 | 1.340 |
| Working Climate | .739 | 1.354 |
| Spirit at work | .978 | 1.022 |
| a. Dependent Variable: Employee Job Satisfaction | | | |

Source: Research Results 2024

Looking at the results of the tolerance value shows that no independent variables have a tolerance value of less than 0.10, which means there is no correlation between independent variables or there is no multicollinearity. The results of the calculation of the variance inflation factor (VIF) value also show the same thing, no independent variable has a VIF value of more than 10. So, it can be concluded that there is no multicollinearity between independent variables in the regression model.

**Heteroscedasticity Test**

The heteroscedasticity assumption test concludes that the regression model does not experience heteroscedasticity. In other words, there is equality of variance from residuals from one observation to another. The results of the heteroscedasticity test can be seen in Figure 2 below:



**Fig. 2. Heteroscedasticity Test**

**Hypothesis Testing**

To test the hypothesis regarding the influence of organizational support, work climate and work spirit on employee job satisfaction simultaneously and partially, simultaneous hypothesis testing is used with the F test and partially with the t test.

**1. Hypothesis Testing with the t Test**

Hypothesis testing with the t test, namely by paying attention to the calculated t value from the regression results to determine the effect of the independent variable partially on the dependent variable with a significance level in this study using alpha 5% or 0.05. The value of the calculated t test can be seen from the p-value (in the Sig. column) on each independent variable, if the p-value is smaller than the specified level of significance or the calculated t (in the t column) is greater than the t table (calculated from two-tailed α = 5% df-k, k is the number of independent variables), then the value of the independent variable partially has a significant effect on the dependent variable (in the sense that Ha is accepted and Ho is rejected, in other words, there is an influence between the independent variable and the dependent variable).

The method for determining the t table uses a significance level of 5%, with df = n-k-1 (in this study df = 55 - 4 - 1 = 50), so that the t table value is 2.008 presented in table 4 as follows:

**Table 4. Partial Test (t-Test)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 9.030 | 4.171 |  | 2.165 | .035 |
| Organizational Support | .597 | .082 | .659 | 7.263 | .000 |
| Working Climate | .189 | .083 | .207 | 2.272 | .027 |
| Spirit at work | .198 | .057 | .272 | 3.441 | .001 |
| a. Dependent Variable: Employee Job Satisfaction | | | | | | |

Source: Data processed 2024

Based on the table above, it is known that the t-value of each independent variable partially affects the dependent variable, namely:

1. The organizational support variable has a p-value (in the Sig. column) of 0.000 <0.05, meaning significant, while the t-value of 7.263 <from the t table of 2.008 means significant. This means that organizational support has a positive and significant effect on employee job satisfaction.
2. The work climate variable has a p-value (in the Sig. column) of 0.027 <0.05, meaning significant, while the t-value of 2.272> from the t table of 2.008 means significant. This means that the work climate has a positive and significant effect on employee job satisfaction.
3. The work spirit variable has a p-value (in the Sig. column) of 0.001 <0.05, meaning significant, while the t-value of 3.441> from the t table of 2.008 means significant. This means that work enthusiasm has a positive and significant effect on employee job satisfaction.

**2. Hypothesis Testing with F Test**

The results of the F test show that the independent variables simultaneously affect the dependent variable, if the p-value (in the sig. column) is smaller than the specified level of significance (5%), or the calculated F (in the F column) is greater than the F table. The F table is calculated using df1 = k-1, and df2 = n – k, namely df1 = 4 – 1 = 3 and df2 = 55 – 4 = 51, so that the F table value is 2.79. Meanwhile, the results of the F test with the help of the SPSS program can be seen in the table below:

**Table 5. Simultaneous Test Results (F Test)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 236.280 | 3 | 78.760 | 37.314 | .000b |
| Residual | 107.648 | 51 | 2.111 |  |  |
| Total | 343.927 | 54 |  |  |  |
| a. Dependent Variable: Employee Job Satisfaction | | | | | | |
| b. Predictors: (Constant), Work Spirit, Organizational Support, Work Climate | | | | | | |

Source: Data processed 2024

Based on the F test or Anova test or simultaneous test above, the calculated F is 37.314 at α = 5% or 0.05 with a significant level of 0.000 because the probability value (0.000) is much smaller than 0.05, so the regression model can be used to predict that organizational support (X1), work climate (X2), and work spirit (X3) as independent variables simultaneously affect employee job satisfaction (Y). In other words, organizational support (X1), work climate (X2), and work spirit (X3) simultaneously have a positive and significant effect on employee job satisfaction, because the calculated F> F table, namely 37.314> 2.79. This means that if organizational support (X1), work climate (X2), and work enthusiasm (X3) are jointly implemented in the organization, it will have an impact on increasing employee job satisfaction (Y), conversely, if organizational support (X1), work climate (X2), and work enthusiasm (X3) are not jointly implemented, it will have an impact on decreasing employee job satisfaction (Y).

**3. Analysis of Determination Coefficient (R2)**

With the help of SPSS program processing, the determination coefficient (R2) is located in the Summary model table and is written as R Square. For multiple linear regression, it is better to use R Square that has been adjusted or written as Adjusted R Square because it is adjusted to the number of independent variables used in the study. The R Square/Adjusted R Square value is said to be good if it is above 0.5 because the R Square value ranges from 0 to 1. The results of the determination coefficient analysis in this study can be seen in the following:

**Table 6. Results of Determination Coefficient Analysis**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .829a | .687 | .669 | 1.453 |
| a. Predictors: (Constant), Work Spirit, Organizational Support, Work Climate | | | | |

Source: Data processed 2024

The processed results in the table above show the adjusted determination coefficient (R2) value (Adjusted R Square) of 0.687. This means that 68.7% of the dependent variable (employee job satisfaction) is influenced or explained by the independent variables, namely organizational support, work climate and work enthusiasm and the remaining 31.3% (100% - 68.7%) is influenced or explained by other variables outside the variables used in this study.

**Regression Equation Results**

To facilitate the reading of the results and interpretation of the regression analysis, the equation form is used. The results of the regression equation analysis in this study can be seen below:

**Table 7. Multiple Linear Regression Test**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 9.030 | 4.171 |  | 2.165 | .035 |
| Organization Support | .597 | .082 | .659 | 7.263 | .000 |
| Working Climate | .189 | .083 | .207 | 2.272 | .027 |
| Spirit at work | .198 | .057 | .272 | 3.441 | .001 |
| a. Dependent Variable: Employee Job Satisfaction | | | | | | |

Source: Data processed 2024

The regression equation that has been formulated is processed data to obtain the final equation, namely:

Y = 9,030 + 0,597X1 + 0,189X2 + 0,198X3

In this regression model, the constant value listed is 9.030, which can be interpreted as if the independent variable in the model is assumed to be equal to zero or the independent variable in this case organizational support, work climate and work spirit is applied, then employee job satisfaction will increase by 9.030 units.

The value of the regression coefficient β1 of 0.597 in this study can be interpreted as meaning that the organizational support variable (X1) has a positive effect on employee job satisfaction (Y). This shows that when organizational support is met, employee job satisfaction will increase by 0.597 units.

The value of the regression coefficient β2 of 0.189 in this study can be interpreted as meaning that the work climate variable (X2) has a positive effect on employee job satisfaction (Y). This shows that when the work climate variable is met, employee job satisfaction will increase by 0.189 units. The value of the regression coefficient β3 of 0.198 in this study can be interpreted that the work spirit variable (X3) has an effect on employee job satisfaction (Y). This shows that when the work spirit variable is met, employee job satisfaction will increase by 0.198 units.

4. Conclusion

This study aims to see the influence of organizational support, work climate and work spirit on employee job satisfaction both simultaneously and partially. The results of this study provide the following conclusions:

1. Organizational support, work climate and work spirit simultaneously have a positive and significant effect on employee job satisfaction at the Medan Middle Tax Service Office, this is supported by the results of the F-count analysis> F-table (37.314> 2.79) at n = 55 at a significance level of 95%.
2. Organizational support partially has a positive and significant effect on employee job satisfaction at the Medan Middle Tax Service Office, this is supported by the results of the t-count analysis> t-table (7.263> 2.008) at n = 55 at a significance level of 95%.
3. Work climate partially has a positive and significant effect on employee job satisfaction at the Medan Middle Tax Service Office, this is supported by the results of the t-count analysis> t-table (2.272> 2.008) at n = 55 at a significance level of 95%.
4. Work spirit partially has a positive and significant effect on employee job satisfaction at the Medan Middle Tax Service Office, this is supported by the results of the t-test analysis > t-table (3.441 > 2.008) at n = 55 at a significance level of 95%.

Based on the conclusions in this study, several suggestions can be put forward as follows: 1) The Medan Middle Tax Service Office is advised to increase employee work organization support. Improving leadership behavior can be done by involving leaders in leadership training, while increasing employee organizational support can be done by giving awards to employees who excel; 2) Employees should be able to provide input to their leaders so that interaction occurs and there is no misunderstanding in the activities of the Medan Middle Tax Service Office; 3) For further researchers, research can be conducted by expanding the scope of research objects by examining variables that affect employee job satisfaction and increasing the research period so that maximum results can be obtained.

COMPETING INTERESTS DISCLAIMER:

Authors have declared that they have no known competing financial interests OR non-financial interests OR personal relationships that could have appeared to influence the work reported in this paper.

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