Analysis of The Influence of Work Environment, Education, Training and Compensation on Employee Performance at the Medan Petisah Primary Tax Service Office In 2024

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ABSTRACT

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| **Aims:** This study aims to analyze the influence of work environment, education and training, and compensation on employee performance at the Medan Petisah Pratama Tax Service Office, both partially and simultaneously.**Study design:** The objects of this research are: work environment, education, training and compensation as independent variables and employee performance as the dependent variable.**Place and Duration of Study:** This research was conducted at the Medan Petisah Pratama Tax Service Office located at Jalan Asrama Number 7A, Medan City, North Sumatra Province. This research process was carried out and completed in August to October 2024.**Methodology:** The research data were collected through interviews, questionnaires, and documentation. The analysis technique used was multiple regression with the help of the IBM SPSS version 24 program with a population of 103 employees and a research sample of 51 employees.**Results:** The results of the analysis show that: 1) The work environment has a positive and significant effect on employee performance, with a t-count value > t-table (2.655 > 2.012) at a significance level of 95%; 2) Education and training have a positive and significant effect on employee performance, supported by a t-count value > t-table (2.201 > 2.012) at a significance level of 95%; 3) Compensation also has a positive and significant effect on employee performance, with a t-count value > t-table (2.419 > 2.012) at a significance level of 95%. Simultaneously, the work environment, education and training, and compensation have a positive and significant effect on employee performance, as indicated by the F-count value > F-table (19.950 > 2.80). Thus, the hypothesis proposed in this study is accepted.**Conclusion:** The results of this study indicate that improvements in aspects of the work environment, education and training, and compensation can significantly improve employee performance at the Medan Petisah Pratama Tax Service Office. |

*Keywords: Work environment, Education and training, Compensation, Employee performance, Tax Service Office*

1. INTRODUCTION

Employee performance is one of the main factors that determine the success of an organization, including the Tax Service Office (KPP). Employees who have optimal performance will contribute to increasing the efficiency and effectiveness of tax services, which ultimately supports the achievement of state revenue targets (Heinrich & Marschke, 2010; Kouam & Asongu, 2022 Wibowo & Murwaningsari, 2024). Employee performance is a crucial element in ensuring smooth operations and achieving the goals of an organization (Kawiana, 2023; Feng et al., 2024), including the Tax Service Office (KPP). Optimal performance reflects the level of productivity, professionalism, and commitment of employees in carrying out their duties and responsibilities (Hendri, 2019; Amin, 2022; Candana et al., 2024). In the context of tax services, employees who have high performance will be able to provide services that are fast, accurate, and in accordance with applicable regulations, thereby increasing public trust in the tax system (Galperin, 2017; Çetin Gerger, 2019; Au et al., 2023).

Efficiency in tax services means that every tax administration process, such as acceptance, audit, and enforcement of tax laws, can run smoothly without significant obstacles (Slemrod, 2019). This not only saves time and resources, but also reduces the potential for errors that can harm taxpayers and the state. Meanwhile, effectiveness in tax services refers to the ability of employees to achieve results in accordance with predetermined targets, such as increasing taxpayer compliance and increasing state revenue from the tax sector. Thus, employees who perform well play a direct role in supporting the success of the country's fiscal policy (Thabet et al., 2021). They help ensure that tax revenues can be collected optimally, which are ultimately used to finance development and various community welfare programs. Therefore, human resource management that focuses on improving employee performance, such as through training, incentives, and a conducive work environment, is an important step in strengthening the effectiveness of the Tax Service Office.

Samad et al. (2015) conducted a study on *Efektivitas Pendidikan dan Pelatihan Pegawai Negeri Sipil dalam Meningkatkan Kinerja Aparatur (Suatu Studu di Badan Kepegawaian Daerah Kota Ternate)* [the Effectiveness of Civil Servant Education and Training in Improving Apparatus Performance (study at the Ternate City Regional Personnel Agency)], the results of the study showed that Civil Servant Education and Training (Structural/Leadership Training, Technical Training, Functional Training) effectively improved the performance of the apparatus at the Ternate City Regional Personnel Agency. However, employee performance cannot be separated from various factors that influence it, such as the work environment, education and training, and compensation provided by related agencies.

A conducive work environment can create a comfortable working atmosphere and support employee productivity. Factors such as work facilities, relationships between employees, and physical and psychological conditions in the workplace play a role in increasing employee motivation and performance. In addition, education and training are important aspects in improving employee competence. Employees who receive relevant training tend to be more skilled and able to complete their tasks better.

A conducive work environment is a fundamental factor in creating a comfortable work atmosphere and supporting employee productivity (Zaeni et al., 2022). A good environment not only includes physical aspects such as cleanliness, lighting, and ergonomic office layout, but also psychological aspects that reflect a positive work culture and harmonious relationships between employees. When employees feel comfortable in the workplace, they tend to be more focused on carrying out their tasks, have higher work enthusiasm, and can collaborate effectively with coworkers.

Adequate work facilities, such as modern equipment and efficient work systems, also contribute to increasing productivity. Employees who have access to technology and supporting work facilities will find it easier to complete their work without technical obstacles. In addition, good relationships between employees also play a role in creating a harmonious work environment. Open communication, strong teamwork, and mutual respect can create a pleasant and conflict-free work environment (Aggrawal & Magana, 2024). This condition is very important in maintaining the psychological balance of employees, so that they can work more calmly and focused. In addition to a good work environment, education and training are also crucial aspects in improving employee competence. Employees who receive training that is relevant to their duties will be more skilled in completing their work. Training can be in the form of improving technical skills, understanding applicable regulations, to developing soft skills such as communication and leadership. With continuous training, employees can adapt to changes in policies and technology, so that they are able to work more effectively and efficiently.

Overall, a supportive work environment and continuous education and training will form employees who are not only competent in their fields, but also have high motivation and loyalty to the organization. This will ultimately have a positive impact on improving individual performance and achieving overall organizational goals. Damayanti et al. (2013) conducted a study on *Pengaruh Kompensasi dan Motivasi Kerja Terhadap Kinerja Karyawan Perusahaan Daerah Air Minum (PDAM) Surakarta* (The Effect of Compensation and Work Motivation on the Performance of Employees of the Surakarta Regional Drinking Water Company), the results of this study showed that Compensation had an effect on the performance of Employees of the Surakarta Regional Drinking Water Company (PDAM). On the other hand, the compensation given to employees, whether in the form of salary, allowances, or other incentives, is a factor that can increase job satisfaction and employee motivation. Fair compensation and in accordance with the workload will encourage employees to work more disciplined and productively. Therefore, it is necessary to conduct an analysis of the influence of the work environment, education and training, and compensation on employee performance at the Medan Petisah Pratama Tax Service Office in 2024

2. methodology

This research was conducted at the Medan Petisah Pratama Tax Service Office located at Jalan Asrama Number 7-A Medan. The objects of this research are: work environment, education, training and compensation as independent variables and employee performance as the dependent variable. The population in this study were all employees of the Medan Petisah Pratama Tax Service Office, 103 people. The population in this study was 103 and the precision set or significance level was 0.1, so the sample size in this study was:

n =

103

103 0,12+ 1

= 51 people

Operationalization of variables is needed to determine the types and indicators of the variables related to this study. In addition, the operationalization of variables aims to determine the measurement scale of each variable, so that hypothesis testing using tools can be carried out properly. According to Sugiyono (2016:38) research variables are anything in any form that is determined by researchers to be studied so that information about it is obtained, then conclusions are drawn. Operational definitions can be based on one or more references accompanied by the reasons for using the definition. In this study, the author identified two research variables, namely:

1. Independent variable

According to Rubiyanto (2013:24) the independent variable is a variable that is deliberately carried out with an action that will measure the intensity of its influence on its contribution to the dependent variable. The independent variables in this study are stated as X (Work environment (X1), Education training (X2) and Compensation (X3).

1. Dependent variable

According to Rubiyanto (2013:25) the dependent variable is a variable whose existence is determined by the independent variable. In this study the independent variable studied is stated as Y (Employee performance).

In this study the author uses quantitative research, because the data obtained will be in the form of numbers. The numbers obtained will be further analyzed in data analysis. This study consists of three variables, namely the work environment, Education training and compensation as independent variables and employee performance as dependent variables.

The data collection technique in this study is a questionnaire, the questionnaire was chosen as the data collection method in this study. A questionnaire is a list of written questions that have been formulated previously, and this questionnaire will be answered by respondents. The questionnaire was chosen because it is an efficient data collection mechanism to find out exactly what is needed and how to measure the research variables. The scale used in this study is the Likert scale. In this case, respondents only answered by giving certain marks on the alternative answers provided.

In this study, the data analysis technique used was multiple linear regression analysis and used 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. The data analysis techniques used in this study are as follows:

1. Descriptive analysis

The descriptive statistical analysis method according to Sugiyono (2016:147) is a statistic used to analyze data by describing or depicting the data that has been collected as it is without the intention of making conclusions that apply to the public or generalization.

2. Multiple regression analysis

In this study, the data model uses multiple regression analysis. This model was chosen to determine the magnitude of the influence of the work environment variables, education, training and compensation and employee performance. In a study, the possibility of problems in regression analysis is quite often in matching the prediction model into a model that is entered into a series of data. Before the multiple regression test is carried out, a data quality test will be carried out first.

In this study, testing was carried out using the SPSS program, and for validity testing using Pearson Bivariate correlation (Pearson Moment Product) and Corrected Item-Total Correlation. Priyatno (2008:90) stated his testing criteria with a significance level of 5% or 0.05, namely If r count ≥ r table then the questionnaire question instrument correlates with the total score (declared valid), and if r count < r table then the questionnaire question instrument does not correlate significantly with the total score (declared invalid).

Reliability testing is used to determine whether the data collection tool shows the level of accuracy, level of accuracy, stability, or consistency in expressing certain symptoms, Sugiyono (2016:172). Reliability testing should only be carried out on statements that have met the validity test and those that do not meet it do not need to be continued for reliability testing. The level of reliability of a construct or research variable can be seen from the results of the Cronbach Alpha (α) statistics. A variable is said to be reliable if it provides a Cronbach Alpha value >0.60. The closer the alpha value is to 1, the more reliable the data reliability value is.

**Normality Test**

The normality test is carried out by observing the distribution of data on the diagonal axis of the graph. The method used is plot. The decision-making method in the plot method is:

a) If the data is spread around the diagonal line and follows the direction of the diagonal line, then the regression line model meets the normality assumption.

b) If the data is spread far from the diagonal line or does not follow the direction of the diagonal line, then the regression model does not meet the normality assumption.

**Multicollinearity Test**

According to Ghozali (2011:105) the multicollinearity test aims to test whether there is a correlation between independent variables in the regression model. A good regression model should not have a correlation between independent variables. If the independent variables are correlated with each other, then these variables are not orthogonal. Orthogonal variables are independent variables whose correlation value between independent variables is zero. To detect it, namely by analyzing the tolerance value and variance inflation factor (VIF). If the tolerance value is close to 1 and the VIF is below 10, then the regression is free from multicollinearity.

**Heteroscedasticity Test**

According to Ghozali (2011:139) the heteroscedasticity test aims to test whether in the regression model there is inequality of variance from the residual of one observation to another. If the variance from the residual of one observation to another remains, then it is called homoscedasticity and if it is different, it is called heteroscedasticity. A good regression model is one that is homoscedastic or does not experience heteroscedasticity.

a) If there is a certain pattern, and the existing points form a certain regular pattern (wavy, widening then narrowing) then it indicates that heteroscedasticity has occurred.

b) If there is nothing clear, and the points are spread above and below the number 0 on the Y axis, then heteroscedasticity does not occur.

**Hypothesis Test**

The hypothesis test aims to determine whether there is a clear and reliable influence between the independent variables (work environment, education, training and compensation) on the dependent variable (employee performance). Hypothesis testing uses multiple regression tests. In regression analysis, a regression equation is developed, which is a formula that finds the value of a dependent variable from the known value of an independent variable. Regression analysis is used for forecasting purposes, where in the model there is a dependent and independent variable.

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

 Y = a + b1X1+ b2X2+b3X3 + e

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

The steps in decision making for the t-test are to look at the significant 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:

H0: b1, b2, b3 = 0 (work environment, education, training and compensation partially do not affect the performance of employees at the Medan Petisah Pratama Tax Service Office).

H1: b1, b2, b3 ≠ 0 (work environment, education, training and compensation partially affect the performance of employees at the Medan Petisah Pratama Tax Service Office).

The t-test is conducted to determine whether the independent variables partially have a significant effect on the dependent variable. In this case, t count is compared with t table with the following conditions: If the t count value < t table then H0 is accepted and H1 is rejected, at α 5%. This means that the independent variables partially do not have a significant effect on the dependent variable. If the t count value > t table then H0 is rejected and H1 is accepted, at α 5%. This means that the independent variables partially have a significant effect on the dependent variables.

**Simultaneous Significance Test (F Test)**

The steps in decision making 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 together 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 together do not have a significant effect on the dependent variable or the hypothesis is rejected, Ghozali (2016:96).

With the decision-making rules:

H0: b1, b2, b3 = 0 (work environment, education, training and compensation simultaneously do not affect the performance of employees at the Medan Petisah Pratama Tax Service Office).

H1: b1, b2, b3 ≠ 0 (work environment, education, training and compensation simultaneously affect the performance of employees at the Medan Petisah Pratama Tax Service Office).

If F count < F table, then H0 is accepted and H1 is rejected, at α = 5%. This means that the independent variables simultaneously do not have a significant effect on the dependent variable. If F count > F table l, then H0 is rejected and H1 is accepted, at α = 5%. This means that the independent variables simultaneously have a significant effect on the dependent variable.

**Coefficient of Determination Test**

The coefficient of determination test is used to test how much variation of the dependent variable can be explained by the variation of the independent variable while the rest cannot be explained as part of the variation of other variables not included in the model, Ghozali (2016:171). The value of the coefficient of determination is between zero and one. A small R² value means that the ability of the independent variables to explain the variation of the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the dependent variable.

3. results and discussion

**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** |
| Work environment (X1) | 1. LK1
2. LK2
3. LK3
4. LK4
5. LK5
6. LK6
7. LK7
8. LK8
9. LK9
10. LK10
 | 0.5360.74707340.67807700.4340.6950.6240.6890.750 | 0.2700.2700.2700.2700.2700.2700.2700.2700.2700.270 | ValidValidValidValidValidValidValidValidValidValid |
| Training education (X2) | 1. PP1
2. PP2
3. PP3
4. PP4
5. PP5
6. PP6
7. PP7
8. PP8
9. PP9
10. PP10
 | 0.3110.6300.7390.5320.4660.4690.7130.5550.7360.699 | 0.2700.2700.2700.2700.2700.2700.2700.2700.2700.270 | ValidValidValidValidValidValidValidValidValidValid |
| Compensation (X3) | 1. K1
2. K2
3. K3
4. K4
5. K5
6. K6
7. K7
8. K8
9. K9
10. K10
 | 0.3540.7090.6440.6490.6810.5020.6670.3750.7780.546 | 0.2700.2700.2700.2700.2700.2700.2700.2700.2700.270 | ValidValidValidValidValidValidValidValidValidValid |
| Employee performance (Y) | 1. KP1
2. KP2
3. KP3
4. KP4
5. KP5
6. KP6
7. KP7
8. KP8
9. KP9
10. KP10
 | 0.7300.7660.5840.8410.7950.6890.7470.7650.6920.778 | 0.2700.2700.2700.2700.2700.2700.2700.2700.2700.270 | ValidValidValidValidValidValidValidValidValidValid |

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** |
| Work environment (X1)Education and training (X2)Compensation (X3)Employee performance (Y) | 0.7550.7450.7330.774 | 0.60.60.60.6 | ReliableReliableReliableReliable |

 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**

**Table 3. Multicollinearity Test**

|  |
| --- |
| **Coefficientsa** |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | Work Environment | .548 | 1.826 |
| EducationTraining | .554 | 1.806 |
| Compensation | .748 | 1.338 |
| a. Dependent Variable: Employee Performance |

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 work environment, education, training and compensation on employee performance 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 = 51 - 4 - 1 = 46), so that the t table value is 2.012 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) | 3.184 | 5.199 |  | .612 | .543 |
| Work Environment | .353 | .133 | .347 | 2.655 | .011 |
| EducationTraining | .310 | .141 | .286 | 2.201 | .033 |
| Compensation | .282 | .117 | .271 | 2.419 | .019 |
| a. Dependent Variable: Employee Performance |

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 work environment variable has a p-value (in the Sig. column) of 0.011 <0.05, meaning significant, while the t-count of 2.655> from the t table of 2.012 means significant. This means that the work environment has a positive and significant effect on employee performance.
2. The training education variable has a p-value (in the Sig. column) of 0.033 <0.05, meaning significant, while the t-count of 2.201> from the t table of 2.012 means significant. This means that training education has a positive and significant effect on employee performance.
3. The compensation variable has a p-value (in the Sig. column) of 0.019 <0.05, meaning significant, while the t-count of 2.419> from the t table of 2.012 means significant. This means that compensation has a positive and significant effect on employee performance.

**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 = 51 – 4 = 47, so that the F table value is 2.80. 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 | 386.318 | 3 | 128.773 | 19.950 | .000b |
| Residual | 303.369 | 47 | 6.455 |  |  |
| Total | 689.686 | 50 |  |  |  |
| a. Dependent Variable: Employee Performance |
| b. Predictors: (Constant), Compensation, Education Training, Work Environment |

Source: Data processed 2024

Based on the F test or Anova test or simultaneous test above, the calculated F is 19.950 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 the work environment (X1), education training (X2), and compensation (X3) as independent variables simultaneously affect employee performance (Y). In other words, the work environment (X1), education training (X2), and compensation (X3) simultaneously have a positive and significant effect on employee performance, because the calculated F> F table, namely 19.950> 2.80. This means that if the work environment (X1), education, training (X2), and compensation (X3) are jointly implemented in the organization, it will have an impact on increasing employee performance (Y), conversely, if the work environment (X1), education, training (X2), and compensation (X3) are not jointly implemented, it will have an impact on decreasing employee performance (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 | .748a | .560 | .532 | 2.541 |
| a. Predictors: (Constant), Compensation, Education Training, Work Environment |

Source: Data processed 2024

The processed results in the table above show the adjusted determination coefficient (R2) value (Adjusted R Square) of 0.532. This means that 53.2% of the dependent variable (employee performance) is influenced or explained by the independent variables, namely the work environment, education, training and compensation and the remaining 46.8% (100% - 53.2%) is influenced or explained by other variables outside the variables used in this study.

**Regression Equation Results**

The equation or model contains constants and regression coefficients obtained from the results of data processing that has been carried out previously.

**Table 7. Multiple Linear Regression Test**

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 3.184 | 5.199 |  | .612 | .543 |
| Work Environment | .353 | .133 | .347 | 2.655 | .011 |
| EducationTraining | .310 | .141 | .286 | 2.201 | .033 |
| Compensation | .282 | .117 | .271 | 2.419 | .019 |
| a. Dependent Variable: Employee Performance |

Source: Data processed 2024

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

Y = 3,184 + 0,353X1 + 0,310X2 + 0,282X3

In this regression model, the constant value listed is 3.184 which can be interpreted as if the independent variables in the model are assumed to be equal to zero or the independent variables in this case the work environment, education, training and compensation are applied, then employee performance will increase by 3.184 units.

The value of the regression coefficient β1 of 0.353 in this study can be interpreted as meaning that the work environment variable (X1) has an effect on employee performance (Y). This shows that when the work environment is fulfilled, employee performance will increase by 0.353 units.

The value of the regression coefficient β2 of 0.310 in this study can be interpreted as meaning that the education and training variable (X2) has an effect on employee performance (Y). This shows that when the education and training variable is fulfilled, employee performance will increase by 0.310 units.

The value of the regression coefficient β3 of 0.282 in this study can be interpreted as meaning that the compensation variable (X3) has an effect on employee performance (Y). This shows that when the compensation variable is met, employee performance will increase by 0.282 units.

4. Conclusion

This study aims to see the influence of work environment, education, training and compensation on employee performance both simultaneously and partially. The results of this study provide the following conclusions:

1. Work environment, education, training and compensation simultaneously have a positive and significant effect on employee performance at the Medan Petisah Pratama Tax Service Office, this is supported by the results of the F-count analysis> F-table (19.950> 2.80) at n = 51 at a significance level of 95%.
2. Work environment partially has a positive and significant effect on employee performance at the Medan Petisah Pratama Tax Service Office, this is supported by the results of the t-count analysis> t-table (2.655> 2.012) at n = 51 at a significance level of 95%.
3. Education, training partially has a positive and significant effect on employee performance at the Medan Petisah Pratama Tax Service Office, this is supported by the results of the t-count analysis> t-table (2.201> 2.012) at n = 51 at a significance level of 95%.
4. Compensation has a partial positive and significant effect on employee performance at the Medan Petisah Pratama Tax Service Office, this is supported by the results of the t-test analysis> t-table (2.419> 2.012) at n = 51 at a significance level of 95%.

Based on the conclusions in this study, several suggestions can be put forward as follows: 1) The Head of the Medan Petisah Pratama Tax Service Office is expected to provide training on attitudes that can improve the performance of state civil servant employees so that employees are able to understand the theory related to their work and are able to build good work harmony with other employees; 2) Employees of the Medan Petisah Pratama Tax Service Office are expected to be able to maintain their tenacity and compensation, with a work environment from the company that has given rewards to employees who excel, and it is hoped that these employees will continue to hold fast to a sense of responsibility for the work that has been given by their superiors; 3) For further researchers, research can be conducted by expanding the scope of research objects by examining variables that affect employee performance and increasing the research period so that maximum results can be obtained.

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