The Analysis of Influence of Performance Management Policy to Employees Satisfaction in KPP Madya Jakarta Barat

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A B S T R A K

Penelitian ini bertujuan untuk menciptakan kinerja pegawai yang sesuai dengan rencana reformasi birokrasi, meningkatkan sumber daya manusia, dan produktivitas di Kantor Pelayanan Pajak (KPP) Madya Jakarta Barat. Subjek penelitian ini meliputi Kepala Seksi Pengawasan, Fungsional Pemeriksa, Pejabat Fungsional Penyuluh, dan Account Representative. Sampel informan diambil dengan menggunakan metode purposive sampling, melibatkan 7 partisipan yang mewakili berbagai posisi di KPP Madya Jakarta Barat. Data yang dikumpulkan dianalisis secara kualitatif deskriptif. Hasil penelitian menunjukkan bahwa variabel independen yang meliputi sistem kejelasan kebijakan, sumber daya manusia, kepemimpinan, motivasi, dan kepuasan kerja memiliki pengaruh signifikan terhadap kinerja karyawan di KPP Madya Jakarta Barat. Selain itu, pemeringkatan dan distribusi yang dipaksakan juga memengaruhi kepuasan kerja pegawai, serta besaran tunjangan kinerja yang diterima. Temuan ini memberikan pemahaman tentang hubungan kompleks antara sistem pemeringkatan, sumber daya manusia, kepemimpinan, motivasi, dan kepuasan kerja di KPP Madya Jakarta Barat. Penelitian ini memiliki implikasi penting dalam pengembangan strategi efektif untuk meningkatkan kinerja pegawai melalui sistem pemeringkatan yang terukur, objektif, akuntabel, dan transparan.

A B S T R A C T

This study aims to create employee performance in accordance with the bureaucratic reform plan, increase human resources, and productivity at the West Jakarta Madya Tax Service Office (KPP). The subjects of this study include the Head of Supervision Section, Functional Examiner, Extension Functional Officer, and Account Representative. The informant sample was taken using the purposive sampling method, involving 7 participants representing various positions in KPP Madya West Jakarta. The collected data were analyzed qualitatively descriptively. The results showed that independent variables which include policy clarity systems, human resources, leadership, motivation, and job satisfaction had a significant influence on employee performance at KPP Madya West Jakarta. In addition, forced ratings and distributions also affect employee job satisfaction, as well as the amount of performance allowances received. These findings provide an understanding of the complex relationship between the rating system, human resources, leadership, motivation, and job satisfaction in KPP Madya West Jakarta. This research has important implications in the development of effective strategies to improve employee performance through a measurable, objective, accountable, and transparent rating system.

1. INTRODUCTION

Every organization always strives to achieve its goals, so they must focus on several aspects. One of them is human resources (HR) which is considered an important resource that must maintain a trained and effective workforce (Buntaran et al., 2019; Hussain & Diaz, 2020). This is in line with previous research who states that employees have a crucial role in the smooth operation of an organization (Chatterjee, S. et al., 2022; Raziq & Maulabakhsh, 2015). To achieve optimal employee performance, effective and well-trained HR management is important in achieving organizational goals (Elgelal & Noermijati, 2015; Eliyana & Ma'arif, 2019). Accountable, participatory, and transparent employee performance appraisal is also a key factor in achieving high-performing employees and making a positive contribution to the organization (Juniarti & Setia, 2022; Malik & Lainun, 2022). Although employee performance appraisal is very important, some organizations still face challenges in managing the

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performance appraisal system properly. At the Directorate General of Taxes, specifically at KPP Madya Jakarta Barat, the performance appraisal system is regulated by Director General of Taxes Regulation number PER - 12/PJ/2018 and uses the Ministry of Finance's e-performance application. Despite efforts to implement an objective performance system, some employees feel that this system still has a forced distribution and is too subjective (Dewi, 2020; Widiatmanti, 2021). This has an impact on employee job satisfaction and can affect employee commitment to the organization.

Table 1. Directorate General of Tax Employee Performance Status

Employee Percentage	Performance Status	Category Employee Performance Status	Conversion Status Employee Performance Achievement (%)
15%	Best Performance	S (15%)	100.0
70%	Average	A (20%)	97.5
		B (30%)	95.0
		C (20%)	92.5
15%	Below average	D (15%)	90.0

Category Source: (Widiatmanti, 2021)

The Table 1 not only describes the 5 (five) categories for each status, but also shows a forced distribution. Employee performance status is one of the criteria in providing performance allowances, career development and promotion and mutation patterns (Dewi, 2020; Widiatmanti, 2021). Compensation and performance appraisal are closely related, compensation is given according to employee contributions in the form of bonuses, subsidies and welfare in the payment system (Istifadah & Santoso, 2019; Shofwani & Hariyadi, 2019). This is in line with the statement of similar research which stated that compensation includes direct or indirect payments in the form of allowances and other incentives (Armansyah et al., 2021; Sudiantini et al., 2023). Appropriate compensation can motivate employees to make optimal contributions (Nugraha et al., 2021; Saputra, 2018).

It is a common phenomenon when employees feel that they are not sufficiently rewarded or recognized for their achievements, especially if the appraisal given is still low even though all targets have been achieved, due to the application of a forced distribution system. The components of employee performance ranking, including elements of employee contribution and the judgement of the Head of the Unit who has the strategic map (discretionary power), are generally considered too subjective so that employees are not satisfied with the evaluation of the ranking results (PER-12/PJ/2018). or example, an employee who obtained an S performance at the previous tax office and then received a D at the new tax office results in a decrease in benefits or a transfer to an office with a lower constant which affects the employee's commitment to the organization.

Meanwhile, the purpose of the system is to obtain the performance status of employees, where the ranking results are used as parameters for personnel decisions such as benefit payments, career development or employee capabilities. Although there are several studies on performance management policies at the Directorate General of Taxes in general, there is no specific research that focuses on the impact of performance management policies on employee satisfaction in the West Jakarta KPP Madya. Therefore, this study aims to fill this knowledge gap and provide a deeper understanding of the performance system at KPP Madya Jakarta Barat and its impact on employee job satisfaction. Based on the description above, the author is interested in making research entitled The Analysis of Influence of Performance Management Policy to Employees Satisfaction in KPP Madya Jakarta Barat where no research has been found related to the performance system at the KPP, as well as dissatisfaction that inspires the author to conduct research to find out "How is the Impact Analysis of Performance Management Policy at KPP Jakarta Madya towards Employee Performance Satisfaction?". The reason for choosing the location is because KPP Madya Jakarta Barat is a Tax Service Office which is devoted to middle and large class taxpayers based on their tax payments in one Kanwil DJP Jakarta Barat. After placement at KPP Madya, then these employees will be recommended to KPP with higher constants such as promotion to KPP LTO (Large Tax Office), KPP PMA (Foreign Investment), or KPP Badora (Foreign Agencies and Individuals) under the Kanwil DJP Especially if you get an S rating at the KPP Madya.

2. METHODS

This research uses a qualitative case study method to examine employee job satisfaction at KPP Madya Jakarta Barat. This method was chosen because case study research focuses on real-world phenomena and provides information that complements research with relevant sources of evidence and data. The data analysis process uses the stages of data reduction, data presentation, and conclusion

drawing or verification. Data validity was strengthened through observation persistence and triangulation of theories and sources. Primary data collection techniques, researchers conducted semi-structured interviews and observations. Meanwhile, secondary data was obtained from literacy and quoting various regulations and information relevant to the object of research.

In this study, seven informants were selected consisting of the Head of the West Jakarta KPP Madya Office, two Heads of the Supervision Section, Functional Expert Examiners, Functional Extension Officers and two Account Representatives. The informants were selected using purposive sampling method. The informants were selected based on the following reasons. First, the Head of the West Jakarta KPP Madya Office as the owner of the strategy unit and the highest leader in the environment. Second, the Head of Section as an assessment of the contribution of subordinate employees by paying attention to performance, attitude, and behaviour. Third, Functional Examiners and Functional Instructors as the parties to be assessed. Fourth, the Account Representative as the structural position employee to be assessed. By selecting informants who represent various roles and positions, this research seeks to gain a comprehensive understanding.

3. RESULTS AND DISCUSSIONS

Results

The factors that influence the success of policy implementation that can be used as variables in this study are: (a) Clarity of Policy Goals and Objectives; (b) Human Resources; (c) Leadership; (d) Motivation, (e) Employee Job Satisfaction. Based on the results of interviews with informants in the field, the following results were obtained.

Based on the Regulation of the Director General of Taxes Number PER - 12 / PJ / 2018 concerning Performance Management within the Directorate General of Taxes in chapter VI discusses Employee Ranking, namely the process of grouping employee performance assessment results combined with certain parameters through a ranking trial mechanism. The process of ranking employee performance is carried out by considering the results of employee performance appraisal. In addition, the ranking also considers the contribution of employees and the consideration of the head of the unit that owns the strategy map. Based on Figure 1 we can see employee rating flow. The process of ranking employee performance is carried out through a ranking session mechanism in each unit that owns the strategy map. Employee Contribution is the result of a superior's assessment of the criteria possessed by subordinates, which affects the achievement of work results with quantity and quality that exceeds the expectations of the work unit. Employee contribution assessment is recommended by direct supervisors objectively, by considering performance indicators, attitudes, and employee behavior. The range of employee contribution recommendation assessment ranges from a scale of 1 to 5. Consideration of the Head of Unit Owner of the Strategy Map (Discretion) is a multiplier element with a range between 1 (one) to 1.5 (one point five), which can be given by the head of the unit owner of the strategy map to make adjustments to the results of employee performance ratings. The objectives of implementing employee performance ratings are as follows: (a) Determining the performance status of employees per unit owner of the strategy map, which is used as the basis for payment of employee performance allowances; (b) Obtain employee performance ranking data per echelon II unit, which is used as one of the parameters in making decisions in the field of staffing.

Based on an interview with the Head of Office, the existing rating system has worked well but requires improvement by eliminating forced distribution. This is due to employees getting D grades despite their good performance, which is unfair and detrimental as it directly affects the employee's income. According to the Section Head, the purpose of the ranking presented in Table 2 is to encourage all individuals to contribute to the success of the revenue target, as the goal of the Tax Office is Taxpayer Revenue and Compliance. Therefore, there should be no C and D grades, only SAB grades.

That clarity of policy in performance appraisal is essential to ensure a clear understanding for employees regarding appraisal standards. While efforts have been made to maintain a balance between fair assessment of employee performance and organizational objectives, the difference of opinion between the Head of Office and the Head of Section regarding fair assessment reflects the importance of integrating organizational objectives in assessment. Performance appraisal is an important aspect of human resource management that requires flexibility, transparency, and good communication to overcome the challenges of achieving the desired balance.
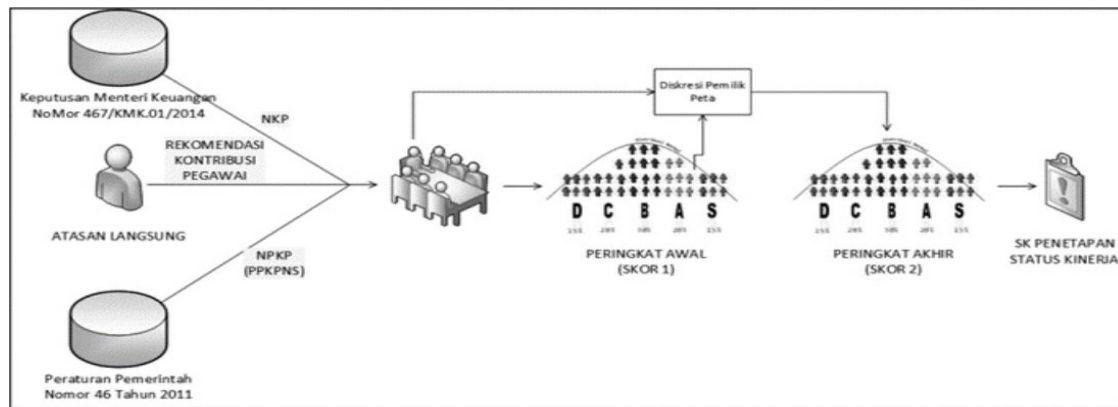
Figure 1. Employee Rating Flow

Table 2. Example of Employee Ranking Calculation

No	Employee Name	Work Value		Performance Value Weighting Results	Employee Contribution		Score I	Initial Ranking	Dysrexia	Score II	Final Stage	Performance Status
		NKP (70%)	NPKP (30%)		Value	Conversion						
(1)	(2)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	Ahnaf	111.94	91.65	105.85	4	80	98.10	2	1.33	130.76	1	S
2	Budi	109.35	91.91	104.12	4	80	96.88	3	1.34	129.34	2	S
3	Cici	106.77	90.72	101.96	4	80	95.37	4	1.34	127.32	3	A
4	Didi	108.00	92.00	103.20	5	100	102.24	1	1.09	111.75	4	A
5	Efi	105.00	90.15	100.55	4	80	94.38	5	1.00	94.38	5	B
6	Fayda	103.68	91.74	100.10	4	80	94.07	6	1.00	94.07	6	B
7	Geri	103.14	92.57	99.97	4	80	93.98	7	1.00	93.98	7	B
8	Hasna	102.00	91.30	98.79	4	80	93.15	8	1.00	93.15	8	C
9	Indi	100.00	90.55	97.17	4	80	92.02	9	1.00	92.02	9	C
10	Jesi	99.50	89.00	96.35	4	80	91.45	10	1.00	91.45	10	D

Discussion

Human Resources

Resources are needed to support the smooth implementation of policies effectively, which includes human resources (e.g. expertise, dedication, creativity, activeness). Establishing clear and measurable assessment criteria is essential in a performance rating system. This includes defining measurable work objectives, objective evaluation criteria, and the relative weight of each criterion. Clear criteria give employees clear guidance on what is being assessed and how they will be assessed. Functional is of the opinion that there is no need for a forced distribution system at the KPP Madya. According to him, since an employee rated "S" may not be significantly better in performance compared to his other colleagues, it would be better if the rating at KPP Madya generally includes only "A" and "B" ratings, without the need to differentiate with "S", since the requirement for employees to transfer to KPP Madya Jakarta Barat is to obtain an S rating from the previous KPP Pratama (Previous KPP).

The assumption that the ranking results are not directly related to what is done is motivated by the subjectivity of measurement and the lack of clarity in measuring employee work performance that is often encountered in the performance appraisal implementation process. According to the Account

Representative, the ranking system at KPP Madya indicated several problems that need attention. First, the system tends to be based on three factors in ranking, namely seniority, section discrimination, and subjectivity. The Account Representative considers that the use of these factors may affect objectivity and fairness in employee performance assessment. Furthermore, the Account Representative also stated that the system tends to give the worst distribution scores to new employees, even though new employees do not necessarily have worse performance than senior employees. She argued that proximity and seniority (rank) may be the main factors influencing the assessment, so new employees are often victimized in this system. The S grade if given to an employee whose rank is still class III.b will not be able to be used for promotion, because the requirement to become a Section Head must be at least class III.c, therefore the leadership prioritizes giving S grades as a condition for promotion to more senior employees, at least rank III.c. Biased appraisal practices still exist in the performance appraisal system applied to civil servants (Hasan, 2019; Sinaga & Tahir, 2022). According to the Head of Section, employees who achieve the best performance status score should be based on several factors, such as the ability to handle additional tasks, involvement in office activities, and not being involved in legal offences. This suggests that performance appraisals are based on aspects that may not be fully related to an employee's actual competence and performance. For effective performance rating, it is important to have clarity of work objectives, objective evaluation criteria, and criteria weights. However, in KPP Madya Jakarta Barat, there are potential problems. Some assume that "S" grades are not always accurate, suggesting a focus on "A" and "B". Subjectivity and the influence of seniority also affect new employees. Training is proposed to understand assessment and skills. The importance of objective competency assessment, giving meaning to the individual and the organization.

Leadership

The readiness of Human Resources (HR) in implementing the employee performance rating policy is an important factor for the successful implementation of the rating system. The current ratings are considered good in describing employee performance but experience bias in its implementation. The lack of understanding of appraisal officials in setting appraisal standards causes performance appraisal results to not reflect actual working conditions. Appraisals are often based on the results of employee work target assessments in the previous year's appraisal period, with consideration of length of service rather than work performance. According to the interview with the Section Head, a Section Head must recognize his subordinates. The current ranking system is considered good, but the assessment must be objective, taking into account the work achievements and quality of the employee's work. There are still many superiors who do not understand the performance assessment method used to determine the results of employee ranking.

However, in the opinion of other Section Heads, the ranking system should not use the normal distribution rule, where in one office a certain percentage is determined for S grades and there must be a D grade as the worst grade. It was suggested that the normal distribution rule be replaced with a T-distribution model, so that the scores recorded in the employee application can be taken into consideration in employee transfers. The Head of Office stated that the rules of the rating system need to be updated because appraisers may feel uncomfortable, worried, and relationships with employees who get C or D grades may not be good, and the appraised employees feel unfair. Supervisors as raters and subordinates as raters need to receive appropriate training and development. This includes understanding the purpose and mechanics of the rating, the assessment criteria used, and the use of appropriate evaluation tools. Attention to the statement that the implementation of the rating policy is not transparent is crucial. As leaders, it is important to be committed to running a transparent and open ranking process. Transparency means providing clear feedback to employees regarding their performance, conveying expectations and goals openly, and explaining how the ranking process is carried out. Previous research stated that employee performance appraisal in the government tends to be trapped in normative appraisal practices and administrative formalities (Desyinta et al., 2019; Peoni, 2014). HR involved in rating should have sufficient experience in terms of performance management, assessment, and providing effective feedback. In addition, an understanding of each employee's field of work or function is also an advantage in appreciating the complexity of the work being assessed. The unfamiliarity of the majority of employees with the aspects and basis of the employee rating assessment and the limited information they get only from the SIKKA application and peer-to-peer discussions are issues that need to be addressed. A more effective and comprehensive socialization of the performance rating process needs to be conducted to provide employees with a better understanding. In the context of employee performance appraisal, effective socialization will help employees understand the purpose and mechanism of the appraisal, as well as the criteria used. With proper socialization, employees will have a

clear understanding of how performance appraisals are conducted, what is being assessed, and how the results will affect their careers.

Through socialization, various stakeholders, including superiors and subordinates, can actively participate in the process of implementing the rating policy. They can ask questions, share their thoughts, and provide constructive feedback. That way, the policy can be adjusted and refined according to the needs and expectations of employees. In addition, socialization also helps to reduce the uncertainty and confusion that employees may feel regarding the implementation of the rating policy. With a clear understanding of the purpose and mechanism of the assessment, employees will be better prepared and motivated to participate in the process. It is important to note that socialization does not only focus on technical explanations of the policy, but also includes open and transparent communication about the intent and purpose of the policy. By providing a comprehensive understanding and encouraging open discussion, socialization can create a climate conducive to active participation and deep understanding.

Motivation

From the quotations submitted by several employees of KPP Madya Jakarta Barat, it appears that there are several problems related to the performance rating system implemented in the organization. The employees mentioned that the current performance rating system is too subjective and lacks clear criteria and standards. This leads to uncertainty and confusion regarding the judgement given, as well as a lack of motivation for employees to achieve the best results. In addition, an interview with an Account Representative stated that the performance ranking system at KPP Madya Jakarta Barat is related to the rank status of employees. This can cause obstacles in career development, where promotions depend on the rank level held when getting good performance scores.

Some employees argue that the rewards provided through the performance rating system in the public sector, especially in the bureaucracy, tend to be limited (Perkins, 2018; Spekle & Verbeeten, 2014). They feel that the system does not have a considerable influence in terms of promotion or career development, compared to the system implemented in the private sector, stating that performance ratings do not directly affect their career development. They emphasized that rank and performance status are more dominant factors in the career development of employees in the public sector. In addressing this issue, it is important for KPP Madya Jakarta Barat to evaluate and improve the existing performance ranking system. Some steps that can be taken are to establish objective performance assessment criteria and clear standards that will help reduce subjectivity in the ranking process. Furthermore, prioritizing career development based on competence and performance, rather than based solely on rank or performance status. This can provide a fairer opportunity for employees to obtain promotions and career development in line with their performance. To keep employees motivated, adequate rewards should be given to employees who achieve good work performance in the form of promotions, bonuses, awards, or career development opportunities and employee capacity building (Gunawan & Efendi, 2022; Mulyantiningsih et al., 2018). Ensuring open and transparent communication about the performance ranking process is also necessary.

Officer Job Satisfaction

Employee job satisfaction refers to the level of satisfaction or happiness felt by an employee towards their job (Raziq & Maulabakhsh, 2015; Sutiyem et al., 2020). It involves various factors, such as recognition, rewards, satisfaction with the tasks performed, work environment, career development opportunities, and relationships between employees in the workplace. High job satisfaction can increase employee motivation to work better and contribute to the maximum (Ayundasari et al., 2017; Wau, 2021). Employees who are satisfied with their jobs tend to be more motivated to achieve better goals and results. Employees who had just transferred to KPP Madya Jakarta Barat expressed dissatisfaction with the ranking results they received. They feel that they are often sacrificed by being given performance status D, even though their performance is not necessarily worse than the old employees. This suggests a need to improve objectivity and fairness in the ranking process. The Head of Office observed subjectivity in the current performance ranking rules. For this reason, it is recommended to set clear criteria and standards for earning S grades. If all employees meet the standards, it should be considered to give S grades to all employees, so that all employees can feel satisfied with their work.

A normal distribution system that forces the percentage of each performance status to be filled, can lead to feelings of dissatisfaction among employees. Employees who work collaboratively feel that the worst performance score is a punishment, while they feel that they have worked as a team and achieved the target together (Hildreth & Anderson, 2016; Maryani et al., 2021). It is necessary to consider a fairer rating system that does not force the percentage of each performance status to be filled in. To overcome this problem, DJP needs to make improvements in the performance rating system in order to increase

employee performance satisfaction. Some steps that can be taken include establishing objective and measurable criteria and standards in performance ranking, so that employees can have clearer guidance to achieve the expected results. Considering the impact of the ranking on the pattern of transfer and placement of employees is very important to ensure that the placement of employees based on the ranking does not sacrifice the personal and family aspects of employees and improve internal communication between employees and management, so that employees can better understand the ranking process.

4. CONCLUSION

This research reveals that the performance rating system at KPP Madya Jakarta Barat has not been effective in reflecting actual performance and faces the problem of forced distribution which is considered unfair, impacting on performance allowances, capacity building, and employee mutation patterns. The phenomenon of employees with S grade status being promoted or transferred to a higher level and employees with D grade status feeling victimized, creates unrest and potential relationship disruption. In the context of achieving organizational goals, teamwork is important but individual ranking has the potential to overlook this aspect. Appraisal of employee contribution is often perceived as a formality with subjectivity more prominent, and the range of scores given is considered biased and not measurable. Employee motivation for the best appraisal is a strong drive, and most employees have high ranks with the expectation of appropriate promotions and transfers. Previous research linked performance appraisal to Saudi Arabian culture and identified bias by appraisers as a source of error (Clarke et al., 2022; Hermawan et al., 2019). Rater bias was also identified as one of the main sources of error in the performance appraisal process (Bizzi, 2018; Malik & Lainun, 2022).

Furthermore, this research has an impact on improvements in the rating system at KPP Madya Jakarta Barat, which includes increasing fairness, transparency, and empowering employees for better career development. This stimulates employee motivation to achieve better and supports organizational culture change towards merit and competency-based appraisals. It is also important to develop appraisers' competencies to make the appraisal process more accurate and objective. Thus, this research contributes to the improvement of the rating system as well as better employee development and organizational culture. The limitations of this study only focus on the aspect of employee ranking, although there are concepts that require further clarification on employee competence. future research can focus on the relationship between employee ranking and employee competence in the context of talent management in the Ministry of Finance, especially in the Directorate General of Taxes Unit.

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