

## **WORK STRESS, MOTIVATION, FACILITIES, AND TRAINING AS FACTORS AFFECTING EMPLOYEE PERFORMANCE AT KARANGANYAR PRIMARY TAX SERVICE OFFICE**

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**Abstract :** *Employees are an important asset in the organization. Humans are the driving force and determining the running of an organization, good human resources will produce good performance. The performance of the Tax Office can be assessed by how much the tax target is able to be achieved by all elements of existing human resources. The tax target that has increased every year requires employees to improve their performance. The purpose of this research is test and analyze the effect of stress, motivation, facility, and training on employee performance. The sample in this study were 122 employees at the Karanganyar Primary Tax Office. The data analysis technique used multiple linear regression analysis. The conclusion in this study is an effect of stress, motivation, facilities, and training on the employees performance.*

**Keywords:** *stress, motivation, facility, training, employee performance*

### **1. Indtroduction**

Institution or organization is trying to obtain human resources that suit their needs. In addition to human resources, institutions or organizations also need other resources such as programs or policies, organizations, facilities and infrastructure. But in reality, it is certain that an organization will find it difficult and even tend to fail in achieving its goals, if it ignores human resources. By realizing human resources the organization will be able to achieve business goals and various other benefits. Globalization in this free market era makes all elements must be able to compete with their competitors both locally and internationally, including the competition for human resources itself (Kurniawan and Prasilowati, 2019).

Employees are one of the most important assets. Employees are the workforce for an organization which is often overlooked as a valuable asset. Organizations sometimes only perceive employees as a burden that must always be suppressed to reduce costs. However, this is an inaccurate view. Employees are the only asset that cannot be duplicated and imitated by other humans because essentially each person is a unique creature created by the Supreme Creator with different characteristics. Therefore we need a human resource management for an organization (Oemar and Gangga, 2017).

Humans are the movers and determinants of the course of an organization, good human resources will produce good performance. Good human resource management will assist in the withdrawal of employees as needed, making it easier to achieve a goal. Human resources must also develop their competence, with maximum human resources, the agency can function or be implemented (Triyanti et.al. 2019).

The performance of the Tax Service Office can be assessed from how big the tax target can be achieved by all elements of existing human resources. The tax target that increases every year requires employees to improve their performance. This is also supported by the increasingly critical society as taxpayers who demand service improvements from employees as tax officials. Performance improvement is needed so that the Tax Service Office, especially Karanganyar, is able to achieve the targets charged. Employee performance is also expected to be able to create taxpayer satisfaction by improving services. The reality on the ground shows that the target given to the Karanganyar Primary Tax Service Office in the last 3 years has not been 100 percent achieved.

The performance produced by the employees of the Karanganyar Primary Tax Service Office has been felt to be less than optimal, because it is influenced by several factors including work stress, lack of motivation to provide, inadequate work facilities, and inappropriate job training. Research conducted by Oemar and Gangga (2017) resulted that work stress on the performance of the Regional Revenue, Financial and Asset Management Office of Musi Banyuasin Regency showed a strong and positive relationship/correlation. Julvia's research (2016) shows that work stress and employee performance, it is known that the results have a significant negative effect. Work conflict with employee performance was found to have a significant positive effect. Khuong and Yen (2016) found that work factors have a significant and positive effect on work stress. Job stress has a negative effect on employee performance. Career development does not directly affect employee performance, but indirectly through work stress. Organizations in the Dong Xuyen Industrial Estate should reduce work stress by reducing conflicts in work relationships, career development, and the work environment in order to improve employee performance.

Motivation is behavior aimed at the target. The goal in an organization is good employee performance. The motivation that exists within the employees of the Karanganyar Primary Tax Service Office is felt to be lacking in supporting the creation of performance. Employees feel they are still less motivated at work, this is due to high work stress at work. Research conducted by Desiyanti et.al. (2019) results that motivation has an effect on employee performance. Training, professionalism, and commitment have no effect on employee performance. Kurniawan and Prasilowati (2019) found that the workload affects the performance of the Cileungsi Primary Tax Service Office employees. Work motivation affects the performance of the Cileungsi Primary Tax Office employees. Job satisfaction has an effect on the performance of the Cileungsi Primary Tax Office employees.

Research conducted by Dhermawan et.al. (2012) stated that motivation and work environment had no significant effect on job satisfaction. Competence and compensation have a significant effect on job satisfaction. Motivation and competence have no significant effect on employee performance. Work environment, compensation and job satisfaction have a significant effect on employee performance.

Work facilities are a form of agency service to employees in order to support the resulting performance. The existing work facilities at the Karanganyar Tax Service Office are actually quite adequate, but employees have not used the existing facilities optimally, so that work facilities are felt to be lacking in improving employee performance. Research conducted by Anam and Rahardja (2017) results that work facilities have a positive effect on employee performance, non-physical work environments have a positive effect on employee performance, job satisfaction has a positive effect on employee performance. Ningrum (2017) results that there

is a significant effect of office facilities on employee performance, there is a significant effect of work motivation on employee performance, and there is a significant effect of work discipline on employee performance. Office facilities, work motivation and work discipline have a significant effect on employee performance. Parveen et al. (2013) result that too much work stress has a negative effect on employee performance, work facilities have a positive effect on employee performance, female employees face more harassment at work than male employees. Research conducted by Pakpahan et.al. (2013) stated that work facilities have no significant effect on performance.

Training is needed by employees because training is a means or method used by agencies to train the skills (ability) of employees in their fields. The opportunities provided by the office for employees to take part in training/training are not well implemented. Employees only carry out education and training as a form of obligation without thinking about the contribution made after the training is carried out. Most employees who have attended the training will later be promoted to their positions, while promotion does not rule out the possibility of causing the employee to be transferred outside the region. Employees with a home base around Karanganyar will prefer to stay in Karanganyar rather than being promoted but transferred out of the area, which means they have to be away from their family. Research conducted by Hidayat and Budiartma (2019) results that education and job training have a partial and simultaneous effect on performance. Trisyanti et.al. (2019) results that training has a significant positive effect on organizational commitment. Job stress has no significant negative effect on organizational commitment. Work facilities have a significant positive effect on organizational commitment. Training has a significant positive effect on work productivity. Organizational commitment has a significant positive effect on work productivity. Research conducted by Desiyanti et.al. (2019) results that motivation has an effect on employee performance. Training, professionalism, and commitment have no effect on employee performance.

Based on the results of previous studies and the importance of employee performance, this study examines the effect of work stress, motivation, facilities, and training as factors that affect the performance of employees of the Karanganyar Primary Tax Service Office.

## **2. Literature Review**

### **Performance**

According to Suwatno and Donni (2013: 196) performance is defined as work performance or work implementation or performance results. Priansa (2014: 269) explains that performance is the embodiment of ability in the form of real work and work results achieved by employees in carrying out tasks and jobs that come from the organization.

According to Noor (2013: 27) performance is a condition that must be known and confirmed to certain parties to determine the level of achievement of individual results associated with the vision carried out by an organization, as well as knowing the positive and negative impacts of an operational policy. Another definition according to Wibowo (2016: 2) performance is not only in the form of work results, but also how the work process takes place. Performance is about doing the job and the results achieved from that work. Performance is about what is done and how to do it.

Suwatno and Donni (2013: 196) state that "Performance is output derives from processes, human otherwise," which means that performance is the result of a process carried out by humans. Performance according to Mangkunegara (2014: 9) is the result of work in quality and

quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

Based on the description above, the author argues that performance is the achievement of the work of an employee in carrying out a job in a certain period. The results of work can not only be shown from the quantity of work that can be completed but rather the quality produced by employees.

### **Work Stress**

Robbins (2015: 793) defines stress as a dynamic condition in which individuals face opportunities, constraints, or demands related to what they really want and the results are perceived as uncertain but important. Job stress is a condition of dependence that affects the emotions, thought processes of a person. People who experience stress become nervous and feel chronic conditions (Hasibuan, 2016: 201).

Job stress is a form of a person's response, both physically and mentally to a change in his environment that is felt to be disturbing and causes him to be threatened (Anoraga, 2014: 108). Work stress is an emotional and psychological reaction that occurs in situations where individual goals are hindered and cannot be overcome (Rivai and Mulyadi, 2012: 308).

Davis and Newstrom (2013: 368) provide a definition of work stress, which is a condition that affects a person's emotions, thought processes, and physical condition. Work stress does not always have a negative effect, or in other words work stress can also have a positive influence on the agency, where at a certain level of stress stress is expected to spur employees to be able to complete work as well as possible. Employees who are in a state of work stress will show changes in behavior. These changes occur as a form of effort to overcome the work stress experienced.

Based on the description above, the writer argues that work stress is a psychological condition experienced by employees related to the level of emotion experienced during work. Job stress is related to the ability of employees to complete work while working under pressure.

### **Motivation**

According to Samsudin (2012: 81) motivation is a condition or energy that moves employees who are directed or focused on achieving organizational goals. Motivation is a mental impulse that makes a person move to take productive actions, both work-oriented and making money. Motivation is also said to be a desire contained in an individual that stimulates to take action (Winardi, 2011: 12).

According to Wursanto (2011: 23) motivation is an impulse that exists in humans that causes them to do something. According to Rivai (2011: 839) motivation is a condition that has an effect on generating, directing and maintaining behavior related to the work environment.

Based on the description above, the author argues that motivation is an encouragement experienced by employees both from within and from outside individuals related to the field of work. Employees who have high work motivation usually work better than employees with low motivation.

### **Amenities**

Tjiptono (2011: 19) facilities are physical resources that must exist before a service is offered to consumers. According to Buchari (2001: 12) facilities are providers of physical equipment to provide convenience to users, so that the needs of users of these facilities can be met.

Barry (2011: 67) work facilities are facilities provided by the agency to support the course of the agency's tone in achieving the goals set by the control holder. Moekijat (2016: 155) states that a facility is a physical facility that can process an input (input) towards the desired output (output).

Based on the description above, the author argues that work facilities are facilities or vehicles or tools to facilitate agency activities and also for the welfare of employees to carry out their work properly.

### **Training**

According to Mangkuprawira (2014: 135) training is a process of teaching certain knowledge and skills and attitudes so that employees are more skilled and able to carry out their responsibilities better, according to standards.

According to Hamalik (2015: 10) training is a process that includes a series of efforts carried out intentionally in the form of providing assistance to employees carried out by training professionals in units of time which aims to improve the work ability of participants in certain fields of work in order to increase effectiveness and productivity. in an organization.

Another definition of training is activities designed to provide students with the knowledge and skills needed for their current jobs (Mondy, 2010: 210). Training is a process of teaching certain knowledge and skills and attitudes so that employees are more skilled and able to carry out their responsibilities better, in accordance with agency standards (Dusauw et.al., 2016: 512).

Based on the description above, the author argues that training is a planned effort to facilitate employees in the form of a teaching process, both knowledge, skills, and attitudes carried out by training professionals at a time, aiming to improve employee performance.

### **Hypothesis Development**

Davis and Newstrom (2013: 368) provide a definition of work stress, which is a condition that affects a person's emotions, thought processes, and physical condition. Work stress does not always have a negative effect, or in other words work stress can also have a positive influence on the agency, where at a certain level of stress stress is expected to spur employees to be able to complete work as well as possible.

Research conducted by Oemar and Gangga (2017) states that work stress has a positive effect on employee performance. Julvia's research (2016) Khuong and Yen (2016) Massie et.al. (2018) Parveen et.al. (2013) stated that work stress has a negative effect on employee performance. Thus the hypothesis in this study is formulated:

H1: Stress affects employee performance.

Low work motivation will lead to low performance. Low employee performance is not possible to achieve good results if there is no motivation, because motivation itself is a necessity in an effort to achieve company goals. Meanwhile, for employees who have high work motivation to make themselves feel happy and get their own satisfaction in their work, an employee will try to get maximum results with high enthusiasm, and always try to develop his duties and himself (Anoraga, 2009: 51).

Research conducted by Desiyanti et.al. (2019) Kurniawan and Prasilowati (2019) Kuswati (2020) Ningrum (2017) Wahyuni (2014) Kelatow et.al. (2016) stated that motivation has a positive and significant effect on employee performance. Research conducted by Dhermawan et.al. (2012) stated that motivation has no significant effect on employee performance. Thus the hypothesis in this study is formulated:

H2: Motivation has an effect on employee performance.

Barry (2011: 67) work facilities are facilities provided by the agency to support the course of the agency's tone in achieving the goals set by the control holder. Moekijat (2016: 155) states that a facility is a physical facility that can process an input (input) towards the desired output (output).

Research conducted by Anam and Rahardja (2017) Ningrum (2017) Parveen et.al. (2013) Trisyanti et.al. (2019) Wahyuni (2014) Kelatow et.al. (2016) stated that adequate facilities have a positive and significant effect on employee performance. Research conducted by Pakpahan et.al. (2013) stated that work facilities have no significant effect on performance. Thus the hypothesis in this study is formulated:

H3 : Facilities affect employee performance.

According to Hamalik (2015: 10) training is a process that includes a series of efforts carried out intentionally in the form of providing assistance to employees carried out by training professionals in a unit of time which aims to improve the work ability of participants in certain fields of work in order to increase effectiveness and productivity. in an organization.

Research conducted by Hidayat and Budiartma (2019) Trisyanti et.al. (2019) Wahyuni (2014) Dusauw et.al. (2016) which states that training has a positive and significant effect on employee performance. Research conducted by Desiyanti et.al. (2019) stated that training had no significant effect on employee performance. Thus the hypothesis in this study is formulated:

H4: Training has an effect on employee performance.

### 3. Research Methods

Types of quantitative research. The population in this study were all employees at the Karanganyar Primary Tax Service Office, as many as 122 people. The sampling technique in this study used the saturated sample method or the entire population was sampled. The sample in this study were all employees, totaling 122 employees. The data analysis technique used multiple linear regression analysis.

### 4. Result Research and Discussion

#### 1. Model Accuracy Test (F Test)

The calculated F value > F table ( $63.068 > 2.47$ ), meaning that the variables of work stress, motivation, facilities, and training simultaneously affect performance. The results of the F test can be seen in the table below.

Table 1					
F Test Results					
Model	F calculate	F table	Sig.	Standard Sig.	Conclusion
1	69,893	2,47	0,000	0,05	Good Model

#### 2. Hypothesis Test (t Test)

Based on the results of the analysis with multiple linear regression, the results of the t-test were obtained as shown in the following table.

Table 2  
Hypothesis Test Results (t test)

Hypothesis	t calculate	t table	Sig. t	Standard	Conclusion
H1	4,515	1,987	0,000	<0,05	Be accepted
H2	4,211	1,987	0,000	<0,05	Be accepted
H3	6,139	1,987	0,000	<0,05	Be accepted
H4	5,799	1,987	0,000	<0,05	Be accepted

- a. The results of the t test test for the work stress variable obtained t count of 4.515 > t table of 1.987 with a significance level of p-value of 0.000 less than the significance level of = 0.05, then the hypothesis is accepted. It means that work stress affects the performance of employees of the Karanganyar Primary Tax Service Office.
- b. The results of the t test test for the motivation variable obtained t count of 4.211 > t table of 1.987 with a significance level of p-value of 0.000 less than the significance level of = 0.05, then the hypothesis is accepted. It means that motivation affects the performance of employees of the Karanganyar Primary Tax Service Office.
- c. The results of the t test test for the facility variable obtained t count of 6.139 > t table of 1.987 with a significance level of p-value of 0.000 less than the significance level of = 0.05, then the hypothesis is accepted. Means that facilities affect the performance of employees of the Karanganyar Primary Tax Service Office.
- d. The results of the t test test for the training variable obtained t count of 5.799 > t table of 1.987 with a significance level of p-value of 0.000 less than the significance level of = 0.05, then the hypothesis is accepted. This means that training has an effect on the performance of employees of the Karanganyar Primary Tax Service Office.

### 3. Coefficient of Determination Test ( $R^2$ )

The print out of the calculation of the coefficient of determination ( $R^2$ ) with the help of the SPSS 17 for windows program, shows the value of  $R^2 = 0.771$ . This means that the variables of work stress, motivation, facilities, and training have an effect of 77.1% on performance and the remaining 22.9% is influenced by other variables outside the variables studied. The complete coefficient of determination test results can be seen in table 3 below.

Table 3  
Coefficient of Determination Test Results ( $R^2$ )

R	R Square	Adjusted R Square	Std. Error of the Estimate
0,878	0,771	0,760	1,76226

## Discussion

### 1. The effect of work stress on employee performance

Work stress affects the performance of Karanganyar Primary Tax Service Office employees. So the first hypothesis which states that there is an effect of work stress on the performance of the Karanganyar Primary Tax Service Office employees is proven.

These results are in line with research conducted by Oemar and Gangga (2017) which results in that work stress on the performance of employees of the Regional Revenue, Financial and Asset Management Office of Musi Banyuasin Regency shows a strong and positive relationship/correlation.

However, the results of this study are not in line with research conducted by Julvia (2016) which results in that work stress and employee performance, it is known that the results have a significant negative effect. Work conflict with employee performance was found to have a significant positive effect. Khuong and Yen (2016) found that work factors have a significant and positive effect on work stress. Job stress has a negative effect on employee performance. Career development does not directly affect employee performance, but indirectly through work stress. Organizations in the Dong Xuyen Industrial Estate should reduce work stress by reducing conflicts in work relationships, career development, and the work environment in order to improve employee performance.

2. The influence of motivation on employee performance

Motivation affects the performance of Karanganyar Primary Tax Service Office employees. So the second hypothesis which states that there is an influence of motivation on the performance of the employees of the Karanganyar Primary Tax Service Office is proven.

These results are in line with the research conducted by Desiyanti et.al. (2019) results that motivation has an effect on employee performance. Training, professionalism, and commitment have no effect on employee performance. Kurniawan and Prasilowati (2019) found that the workload affects the performance of the Cileungsi Primary Tax Service Office employees. Work motivation affects the performance of the Cileungsi Primary Tax Office employees. Job satisfaction has an effect on the performance of the Cileungsi Primary Tax Office employees.

However, this study is not in line with the research conducted by Dhermawan et.al. (2012) stated that motivation and work environment had no significant effect on job satisfaction. Competence and compensation have a significant effect on job satisfaction. Motivation and competence have no significant effect on employee performance. Work environment, compensation and job satisfaction have a significant effect on employee performance.

3. The influence of facilities on employee performance

Facilities affect the performance of Karanganyar Primary Tax Service Office employees. Then the third hypothesis which states that there is an influence of facilities on the performance of the Karanganyar Primary Tax Service Office employees is proven.

These results are in accordance with research conducted by Anam and Rahardja (2017) which results that work facilities have a positive effect on employee performance, non-physical work environments have a positive effect on employee performance, job satisfaction has a positive effect on employee performance. Ningrum (2017) results that there is a significant effect of office facilities on employee performance, there is a significant effect of work motivation on employee performance, and there is a significant effect of work discipline on employee performance. Office facilities, work motivation and work discipline have a significant effect on employee performance. Parveen et al. (2013) result that too much work stress has a negative effect on employee performance, work

facilities have a positive effect on employee performance, female employees face more harassment at work than male employees.

However, the results of this study are not in line with those carried out by Pakpahan et.al. (2013) stated that work facilities have no significant effect on performance.

#### 4. The effect of training on employee performance

Training affects the performance of KPP Primary Karanganyar employees. So the fourth hypothesis which states that there is an effect of training on the performance of the Karanganyar Primary Tax Office employees is proven.

This result is in line with the research conducted by Hidayat and Budiartma (2019) which results that education and job training have a partial and simultaneous effect on performance. Trisyanti et.al. (2019) results that training has a significant positive effect on organizational commitment. Job stress has no significant negative effect on organizational commitment. Work facilities have a significant positive effect on organizational commitment. Training has a significant positive effect on work productivity. Organizational commitment has a significant positive effect on work productivity.

However, this result is not in line with the research conducted by Desiyanti et.al. (2019) results that motivation has an effect on employee performance. Training, professionalism, and commitment have no effect on employee performance.

### 5. Conclusion

The results show that (1) work stress has a positive and significant effect on employee performance, (2) Motivation has a positive and significant effect on employee performance, (3) Facilities have a positive and significant effect on employee performance, (4) Training has a positive and significant effect on employee performance, and (5) Work stress, motivation, facilities, and training simultaneously have a positive and significant effect on employee performance

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