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EMPLOYEE PERFORMANCE REVIEWED FROM REMUNERATION, EMPLOYEE MUTATION, ORGANIZATIONAL COMMITMENT

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Abstract*: This study aims to measure the influence of remuneration, employee mutation, organizational commitment, and work from home policy on employee performance both simultaneously and partially in the Regional Office of Directorate General of Tax of Central Java II. This study used quantitative descriptive method with random sampling technique. Primary data collected through the dissemination of questionnaires. Data analysis techniques using multiple linear regressions. The results indicates that (1) There is an effect of remuneration, employee mutation, organizational commitment, and work from home policy simultaneously with the performance of employees. (2) There is an influence of remuneration on the performance of employees. (3) There is an influence of employee mutation on the performance of employees. (4) There is an influence of organizational commitment to the performance of employees and (5) There is an influence of work from home policy on the performance of employees. The calculation result obtained the value of coefficient of determination of 0.868. It means that of remuneration, employee mutation, organizational commitment, and work from home policy variables have an influence of 86.8% on performance and the remaining 13.2% is influenced by other variables outside the variables studied.*

Keywords*: remuneration, employee mutation, organizational commitment, work from home*

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INTRODUCTION

Visionary Employee performance needs to be managed with good planning so as to provide positive value to the organization. Job satisfaction received by employees from their organizations is the driver of employees to provide the best performance. Good staffing planning, directed, sustainable in managing remuneration, mutation, organizational commitment, and work from home policy in order to prevent the spread of covid-19 is an organization appreciation to employees. Organizational recognition of the existence of employees as an important asset becomes the motivation of employees that has an impact on improving performance.

Regional Office of Directorate General of Tax of Central Java II located in Surakarta is a vertical agency of the Directorate General of Taxation in the Ministry of Finance. The Regional Office of Directorate General of Tax of Central Java II includes Surakarta Regency as well as several southern Central Java provinces covering Sragen regency to Cilacap regency.

Table 1
Plan and Realization of Tax Revenue Regional Office of
Directorate General of Tax of Central Java II

Tax revenue	year 2018	2019	2020
Tax Revenue plan	12.508.049.536.000	13.979.232.442.000	12.183.714.834.000
Realization	11.424.129.981.874	12.659.146.752.355	10.578.459.365.167
Achievement	91,33%	90,56%	86,82%

Source: https://appportal/ accessed on June 4, 2021, at 10:05 a.m.

The realization of tax revenue in the Regional Office of Directorate General of Tax of Central Java II for 2020 compared to the previous 2 years seems less encouraging. The covid-19 pandemic is the cause of the decrease in the number of admissions achievements. The potential source of state revenue from taxpayers decreased due to the decrease in business turnover. Reduced sources of funding and spending certainly affect the operational activities of institutions/ministries of state. Large-scale restrictions in interactions with taxpayers as well as in the organization of the Regional Office of Directorate General of Tax of Central Java II become its own obstacles in extracting tax potential. The covid-19 pandemic certainly affects the performance of employees including employees in the Regional Office of Directorate General of Tax of Central Java II as tax collection institution mandated by constitution. The Regional Office of Directorate General of Tax of Central Java II strives to maintain the performance of its employees to achieve the targets that have been set amid the covid-19 pandemic turmoil both in administrative services and law enforcement efforts. Several new order policies related to the implementation of the task have been launched by the Regional Office of

Directorate General of Tax of Central Java II in order to maintain the performance of its employees. Mustikaningsih and Handayani's research (2014) showed that remuneration has the most dominant influence on employee performance compared to

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other variables such as organizational culture and leadership. Calvin's research (2017) showed that correlation analysis stated that there is a positive correlation between salary, wages, and bonuses (a form of remuneration) with employee performance, even increased remuneration to motivate better performance improvement.

Chrishartanto's research and Said (2019) showed that employee mutations have a significant effect on the performance of employees who are certainly equipped with appropriate competencies and skills and are inseparable from the needs of organizational formation. Mustikaningsih and Handayani research (2014) provides the results that the organization's commitment affects employee performance.

Purwanto research, et al. (2020) states that work from home has advantages and disadvantages for employees, can be done effectively if employees and institutions jointly live it responsibly. Of course, by utilizing technology and also the availability of internet networks, this requires qualified human resources with technological advances today so that all work should be easily done well without any constraints. Pristiyono, et al. (2020) in his research stated that work from home has a direct and significant influence on performance.

Seeing the high workload in collecting state revenues as the main performance indicators, the breadth of employee assignment areas with high costs in their implementation, covid-19 pandemic situation, as well as the achievement of unenviable tax revenue in 2020, researchers intend to conduct research on employee performance at the Regional Office of Directorate General of Tax of Central Java II reviewed from Remuneration, Employee Mutation, Organizational Commitment, and Work From Home Policy.

METHOD

The population in this study is all employees in the Regional Office of the Directorate General of Taxation of Central Java II, which is as many as 152 people. In this study, the sample was calculated by 50% of the population of 76 people using simple random sampling type probability sampling technique (Arikunto, 2006: 124). This technique was chosen because the population met the criteria of each of the variables studied, so it has the same chance to be selected as a sample in this study.

The method used in collecting data in this study was to use questionnaire instruments. Data collection is done by giving a set of questions to respondents that must be answered (Sugiyono, 2016: 192). The questionnaire data is then converted through assessment in Likert scale.

In this study, employee performance as a independent variable (Y), while dependent variable (Y) consists of remuneration, employee mutation, organizational commitment, and work from home policy.

Research requires variable definitions to determine everything that is formed what is set by researchers to be studied so that information about it is obtained, then drawn conclusions (Sugiyono, 2012: 38). In this study the definition of variables used as follows:

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Table 2
Variable operational definitions

variable	Operational variable definitions	Research Indicators
Performance (Y)	Achievement of actions performed by employees in accordance with standard operating procedures and authorities either done alone or in a team that measured the process and results and can be accounted for.	1. Quality of work 2. Knowledge 3. Achieving targets 4. Term of completion of tasks 5. Compliance with rules (Saryanto and Amboningtyas, (2017)
Remuneration (X1)	remuneration is a reward received by employees in the form of money as a result of the implementation of a certain performance provided by the employer in accordance with the applicable rules.	A. Salary B. Performance Allowance C. Honorarium D. Holiday Allowance E. Workload (Calvin, 2017)
Employee Mutation (X2)	mutation is the transfer of workplace positions and employee positions of the same level as a consequence of the policies and needs of the organization	1. Working Period 2. Performance assessment 3. Family 4. Saturation level 5. Organizational needs (Chrishartanto and Said, 2019)
Organizational Commitments (X3)	Organizational commitments are a form of pledge accompanied by the real attitude of employees to the organization in which they work that will spend their best ability to participate in achieving the goals of the organization for an indefinite period of time. 2019)	1. The Feeling of being part of organization 2. Pride of become part of organization. 3. Concern for the organization. 4. Loyalty to the organization. 5. Strong belief in organizational values. (Mustikaningsih and Handayani, 2014)
Work from Home Policy (X4)	Work from home policy can be interpreted as a policy to work from the most comfortable place as a consequence of the pandemic situation, not tied to working time, but completed on time.	1. Quality and balanced time 2. Maintain performance 3. Time to complete tasks 4. Health 5. Cost (Pristiyono, *et al.,* 2020)

All questionaire instruments have been declared valid and reliable in accordance with the testing using the SPSS program by basing the pearson correlation value as well as Cronbach's Alpha.

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FINDINGS AND DISCUSSION

FINDINGS

The results of the data processing description of questionnaire respondents showed that the number of male respondents amounted to 66 people (86.80 percent) and female respondents numbered 10 people (13.20 percent). Respondent in the age range of 30 years - 50 years as many as 68 people (89.5 percent), then the age of more than 30 years as many as 6 people (7.9 percent), and the least is the age of less than 50 years that is as much as 2 people (2.6 percent). Respondents with a bachelor's degree level of 49 people (64.50 percent), then with a postgraduate education level of 20 people (26.30 percent), diploma education level of 5 people (6.60 percent), and the lowest respondents with other levels of education is as much as 2 people (2.60 percent).

From the classic assumption test with the help of *SPSS program* obtained the calculation results as follows:

1). Multicollinearity Test

Table 3
Multicolinierity Test Results

	Collinearity Statistics				conclusion
Type	Tolerance	Tolerance Standards	VIF	VIF Standard	
Remuneration	0,219	>0.1	4,564	<10	Multicollinearity free
Mutation	0,183	>0.1	5,464	<10	Multicollinearity free
Organizational Commitment	0,285	>0.1	3,514	<10	Multicollinearity free
Work from Home Policy	0,220	>0.1	4,550	<10	Multicollinearity free

Source: Processed primary data, 2021

The test results showed a tolerant value remuneration variable of 0.219 (greater than 0.1) and an inflation variable (VIF) value of 4,564 (less than 10), a mutation variable tolerance value of 0.183 (greater than 0.1) and an inflation variable (VIF) value of 5,464 (less than 10), the tolerance value of the organization's commitment variable is 0.285 (greater than 0.1) and the inflation variable (VIF) is 3,514 (less than 10), the tolerance value of the work from home policy variable is 0.220 (greater than 0.1) and the inflation variable (VIF) value is 4,550 (less than 10). Of all the assessments of independent variables in this study, it was concluded that there was no Multicollinearity.

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2). Heteroscedasticity Test

Table 4
Heteroscedasticity Test Results

type	Sig.	Standard Sig.	Conclusion
Remuneration	0,677	> 0.05	Free Heteroscedasticity
mutation	0,615	> 0.05	Free Heteroscedasticity
Organizational Commitment	0,060	> 0.05	Free Heteroscedasticity
Work from home policy	0,563	> 0.05	Free Heteroscedasticity

Source: Processed primary data, 2021

Heteroscedasticity test presents that all independent variable instruments have a significance value greater than 0.05, so it can be concluded that there are no indications of heteroscedasticity in the regression model.

3). Normality Test

Table 5
Normality Test Results

test	Sig.	Standard Sig.	Conclusion
Kolmogorov Smirnov	0,088	>0.05	Normal

Source: Processed primary data, 2021

The test results showed the significance of the four independent variables, consist of remuneration, mutation, organizational commitment, and work from home policy of 0.088 greater than the signification standard of 0.05. This means that all equations or regression models in this study are normally distributed.

Multiple* linear *regression analysis

Based on the calculation of multiple linear regressions using spss program obtained the results of regression equation as follows:

Y = -0.560 **+ 0.431X_1 + 0.271**X_2 **+ 0.220X_3 + 0.205X_4** + **e (**Sugiyono, 2016: 252**)**

A constant value of -0.560, meaning that an employee's performance would be worth **-0.560** if remuneration, employee mutase, organizational commitment, and work from home policies were zero. This may explain that performance will decrease in the absence of remuneration, mutations, organizational commitments, and well-executed work from home policies.

Variable remuneration (X_1) has a positive influence on employee performance with a regression coefficient of 0.431. This suggests that if remuneration increases by 1 percent then employee performance will also increase by 0.431 percent assuming other independent variables are constant.

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Variable mutation (X_2) has a positive influence on employee performance with a regression coefficient of 0.271. This suggests that if mutation increases by 1 percent then employee performance will also increase by 0.271 percent assuming other independent variables are constant.

Variable organizational commitment (X_3) has a positive influence on employee performance with a regression coefficient of 0.220. This suggests that if the organization's commitment increases by 1 percent then employee performance will also improve by 0.220 percent assuming other independent variables are constant.

The variable work from home policy (X_4) has a positive influence on employee performance with a regression coefficient of 0.205. This suggests that if the work from home policy is increased by 1 percent then employee performance will also improve by 0.205 percent assuming other independent variables are constant.

t Test

The t test is used to determine the effect of each independent variable on the dependent variable (Ghozali, 2016: 171). Based on the test results with the help of spss 23 for windows program, obtained the results of calculation of t value:

Table 6
t Test Results

variable	t value	Standard Test t	Sig. t	Standard Sig.	conclusion
Remuneration	4,063	1,994	0,000	<0.05	Influential
mutation	2,265	1,994	0,027	<0.05	Influential
Organizational Commitment	2,604	1,994	0,011	<0.05	Influential
Work from home policy	2,082	1,994	0,041	<0.05	Influential

Source : Processed primary data, 2021

The calculation result of the t value above can be explained as follows:

a. The second hypothesis (H2) shows "There is an influence of remuneration on employee performance". Based on the results of the analysis obtained the t value for the remuneration variable of 4,063 is greater than the t table 1,994. The t value of 4,063 > 1,994 with a significance of 0.000 < 0.05 means that the remuneration variable has a positive and significant influence on the performance of employees in the Regional Office of Directorate General of Tax of Central Java II.

b. The third hypothesis (H3) shows " There is an influence of mutation on employee performance". Based on the results of the analysis obtained the t value for mutation variables is 2,265 greater than the t table 1,994. The t value of 2,265 > 1,992 with a significance of 0.027 < 0.05 means that mutation variables have a positive and significant influence on the performance of employees in the Regional Office of Directorate General of Tax of Central Java

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c. The fourth hypothesis (H4) shows "There is an influence of organizational commitment to employee performance". Based on the results of the analysis obtained the t value for the commitment variable of 2,604 greater than the t table 1,994. The t value of 2,604 > 1,994 with a significance of 0.011 < 0.05 means that the variable of organizational commitment has a positive and significant influence on the performance of employees in the Regional Office of Directorate General of Tax of Central Java II.

d. The fifth hypothesis (H5) shows "There is an influence of work from home policy on employee performance". Based on the results of the analysis obtained the t value for variable work from home policy is 2,082 greater than the t table 1,994. The t value of 2,082 > 1,994 with a significance of 0.041 < 0.05 means that the work from home policy variable has a significant positive influence on employee performance at the Regional Office of Directorate General of Tax of Central Java II.

F Test

The F test or simultaneous significance test is used to determine whether the independent variables simultaneously affect the dependent variable (Ghozali, 2016: 171). The first hypothesis (H1) shows "There are an influence of remuneration, mutation, organizational commitment, and work from home policy simultaneously on employee performance". Based on the calculation with SPSS 23 program known F value count of 116,989 at the level of significant = 0.05 while the significance value of the SPSS result is obtained by 0.000. The F value calculates > F table (116,989 > 2.50), it means that variables remuneration, mutation, organizational commitment, and work from home policy simultaneously affect performance. F test results can be seen in table 7 below.

Table 7
F Test Results

test	F value	Standard F	Sig.	Standard Sig.	conclusion
F	116,989	2,5	0,000	<0.05	Influential

Source: Processed primary data, 2021

Determination Coefficient (R^2)

Ghozali (2016: 95) states that the coefficient of determination (R^2) is used to measure how far the model's ability to explain the variation of the dependent variable. The calculation result of the coefficient of determination (R^2) with the help of *spss 23 for windows* program, shows:

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Table 8
Determination Coefficient Test Result (R2)

test	value	Error	conclusion
R square	86,8%	13, %	Quite a big influence

Source: Processed primary data, 2021

R^2 value = 0.868 means that the variable remuneration, mutation, organizational commitment, and work from home policy affect 86.8% of performance, and the remaining 13.2% is influenced by other variables outside the variables studied.

DISCUSSION

Influence of Remuneration on Performance

Based on the results of calculations with spss program that states t value > t table with significance < 0.05 shows that remuneration has a positive and significant influence on the performance of employees in the Regional Office of Directorate General of Tax of Central Java II.

The results of this study are in line with the research of Mustikaningsih and Handayani (2014), as well as Palagia, Brasit, and Amar (2012) which stated that there is an influence of remuneration on employee performance. This illustrates that the higher remuneration received, the better the performance of employees.

Remuneration in the Regional Office of Directorate General of Tax of Central Java II consists of salary, meal allowance, positional allowance, and performance allowance. Performance allowances become the largest portion in the remuneration mechanism at the Regional Office of Directorate General of Tax of Central Java II. The amount of performance allowance for employees of the Regional Office of Directorate General of Tax of Central Java II is based on Presidential Regulation number 96 of 2017 concerning Employee Performance Allowance in the Directorate General of Taxation. Performance allowance payments are given at most 10% lower to at most 30% higher than the amount of performance allowance. The amount of remuneration received by each employee in the Regional Office of Directorate General of Tax of Central Java II is not the same as the position level and the results of the previous year's performance assessment. Employees with always satisfactory performance and at the highest rank in their position, can be considered to be promoted to a higher level of position. Promotion is certainly followed by an increase in the amount of remuneration received. Remuneration with the scheme become motivation for employees to give their best ability to compete in their office space to perform better.

Influence of Mutation on Employee Performance

Based on calculations with spss program that states t value > t table with significance < 0.05, shows that mutations have a positive and significant influence on the performance of employees in the Regional Office of Directorate General of Tax of Central Java II. The value of the positive regression coefficient can be interpreted that the better the management of mutations will result in increased employee performance. This is in

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line with Tarus research (2014), as well as Chrishartanto and Said (2019) which mention mutations have a significant effect on employee performance.

Employee mutation is a policy that is routinely experienced by all employees in the Regional Office of Directorate General of Tax of Central Java II. Mutations are carried out for refreshment, complementing the technical competence of employees, as well as a form of appreciation for the achievement of employee performance. Every employee of the Directorate General of Taxation is required to have knowledge, competence and ability to dig information in all areas of business that become potential taxation as a source of state revenue. Management and planning of mutations in the Regional Office of Directorate General of Tax of Central Java II, among others, considering the office rank, tenure, and choice of the city of each employee. All elements that are considered are managed if the staffing section is then processed into a concept as the basis for the proposed decision-making of employee mutations. Office rank, tenure, and choice of the city as consideration of mutation policy will provide a sense of fairness and comfort in the placement of mutations and promotion of employees so that employees will try to improve performance to get to the office unit they want. Employees will plan for themselves which regional units will be the next office, whether to include the family in their mutation with consideration of the completeness of educational facilities, health and housing in the next office unit.

Influence of Organizational Commitment on Employee Performance

Based on the calculation with SPSS program that states t value > t table with significance < 0.05, shows that the organization's commitment has a positive and significant influence on the performance of employees in the Regional Office of Directorate General of Tax of Central Java II. The value of the positive regression coefficient can mean that the higher the employee's commitment to the organization, the more it will improve the performance of employees. This hypothesis is in line with research conducted by Saryanto and Amboningtyas (2017), as well as Mustikaningsih and Handayani (2014) which stated that the organization's commitment to performance.

At the Regional Office of Directorate General of Tax of Central Java II, every beginning of year is signed a commitment that is poured in a performance contract document. The performance contract is a form of written commitment of each employee, containing the performance target of an official / employee in the current year that must be completed or can be accounted for by the end of the year. The performance contract will be supervised and evaluated for its achievements. Achievement of performance contracts will be assessed as Employee Performance Achievement as one of the tools to rank employees in accordance with their performance.

Influence of Work from Home Policy on Employee Performance

Based on the calculation with SPSS program that states t value > t table with significance < 0.05, shows that work from home policy has a positive and significant effect on the performance of employees in the Regional Office of Directorate General of Tax of Central Java II. The more the work from home policy is well executed, it will result in an increase in employee performance. The results of test hypothesis in the study are in line with previous research conducted by Simarmata (2020), and Pristiono et.al (2020) that work from home has a positive influence on employee productivity and

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performance.

The work from home policy at Regional Office of Directorate General of Tax of Central Java II is implemented as an effort to prevent, reduce the spread, and protect employees from the risk of the COVID-19. This policy is certainly accompanied by implementation instructions and tools as supporting the implementation of work from home policy. Employees who carry out work from home are obliged to carry out their duties responsibly and are in the house or residence where the employee is assigned. Every employee who runs work from home must report his/her existence through an online application, report the duties to his/her supervisor, and fill out a daily logbook related to his activities during the work from home. During the work from home there is information and communication technology support provided to employees to access the Directorate General of Tax Information System network so that it can still be connected with the administrative system during the work from home. Work from home is the best solution in breaking the chain of covid-19 spread by moving the location of the official assignment from the office to the place where the employee lives, so employee performance can be properly maintained.

Conclusion

Based on the discussion and analysis, the following conclusions are Remuneration, Employee mutations, The commitment of the organization and Work from home policy has a positive and significant influence on the performance of employees in the Regional Office of Directorate General of Tax of Central Java II in Surakarta. The F Test result is known to have a value of = 116,989 with a significance of 0.000 < 0.05, so it can be concluded that the variables remuneration, employee mutation, organizational commitment, and work from home policy simultaneously affect the performance of employees in the Regional Office of Directorate General of Tax of Central Java II in Surakarta. Coefficient of determination test has a value of R^2 = 0.868, it can be interpreted that the variables of remuneration, employee mutation, organizational commitment, and work from home policy affects 86.8% of employee performance in the Regional Office of Directorate General of Tax of Central Java II in Surakarta and the rest is 13.2% influenced by other variables outside the variables conducted by the research.

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