



# The Effect of Work Stress and Organizational Culture on Employee Performance in Service Office Environment Palembang Ilir West Tax



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## Abstract

This research aimed to determine the effect of work stress and organizational culture on employee performance in the Palembang Ilir Barat Tax Service Office. The population in this study were all employees at KPP Pratama Palembang Ilir Barat, totaling 145 employees, and all of them were samples in the study using the census method. The results of multiple linear analyses show that work stress and organizational culture positively and significantly affect employee performance. Work stress, on the individual stressor dimension, significantly affects employee performance. There needs to be an evaluation to provide a workload following the job desk and employee responsibilities. If the work in some parts of the division has a more significant number of jobs, then it is necessary to adjust the number of employees according to the needs and workload given. With frequent leadership changes, organizational culture requires employees to get used to the established work rhythm. The change in leadership position is expected to be carried out at least 2-3 years after the change is made. The need for adaptation felt by employees causes a decrease in performance because not all employees can quickly adapt to changes in the ever-changing leadership cycle.

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## 1 Introduction

Human resources are a very valuable asset for the organization because human resources are the main movement of the organization. HR must be managed optimally sustainably, given extra attention, and fulfilled their rights, and make HR an organizational partner to achieve organizational goals. According to [Armstrong & Baron \(1998\)](#), performance is the result of work that has a strong relationship with the organization's strategic objectives, customer satisfaction and contributes to the economy. The Palembang Ilir Barat Pratama Tax Service Office is a tax administration office within the DGT Regional Office South Sumatra and the Bangka Belitung Islands. Based on the Regulation of the Minister of Finance Number 234/PMK.01/2015 KPP (Tax Service Office) Pratama administers taxpayers in its territory, in this case, the Palembang Ilir Barat environment. The positions in the Palembang Ilir Barat Tax Service Office are as follows:

Based on the Strategic Plan (Renstra) of the DGT (Directorate General of Taxes) for 2020-2024, there are three main things that the DGT will achieve, namely sound and sustainable fiscal management, optimal state revenue, and agile, effective and efficient bureaucracy and public services. This has prompted DGT to make policies for internal and external purposes. To ensure the success of the policies that have been implemented, an evaluation was carried out on KPP Palembang Ilir Barat, along with evaluation data on organizational performance values for the last three years as follows: Several strategic goals reach less than 100%. The explanation of the strategic objectives is as follows:

- 1) No. 2 Compliance for the current year is high in taxpayer compliance reporting the Annual SPT. Based on Table II, there has been a decline in achievements from 2020 to 2021.
- 2) No 3 Compliance in the previous year was high, the same as the previous Strategic Target, but the comparison was the previous year's (late) SPT reporting which was reported this year. There was a reasonably sharp decline between 2019 and 2020, even when improvements in 2021 have yet to increase performance as in 2019.
- 3) No. 6 Oversight of effective material compliance, this Strategic Target concerns reporting oversight carried out by taxpayers, whether it is following the data held by the Directorate General of Taxes. Based on table II, it shows a decrease in achievement from 2019 to 2021. A decrease in achievement for three consecutive years can be interpreted as no improvement in meeting these strategic targets.

Based on the explanation of the strategic goals that did not reach 100% above, performance has declined at the Palembang Ilir Barat KPP from 2019 to 2021. Overall the organizational performance value of the Palembang Ilir Barat KPP has continued to decline in 2019 at 109.65, in 2020 at 109.07, and in 2021, it will decrease again to 108.98. The organization's repair mechanism is done by individual assessment of implementers, AR, and functional. The assessment results will affect the *next transfer's take-home pay*, promotion, and location. The high demands for fulfilling Strategic Goals put heavy pressure on AR and functionality. Excessive pressure will cause stress and psychological disorders.

Table 1  
Survey Data on Factors Causing Work-Related Stress in the Workplace on KPP Palembang Ilir Barat Year 2022

No	Causative factor	Percentage (%)
1	Employee Rating	75
2	Far from Homebase	22
3	Potential Relocations	81
4	Career progression	46
5	Taxpayer pressure	33
6	The absence of security assurance	37

Source: Palembang Ilir Barat KPP Internal Data, 2023

It is known that the results of a survey on the factors that cause work stress for KPP Palembang Ilir Barat employees show that two things are pretty high as factors that cause stress, namely employee rankings and the threat of mutation based on Minister of Finance Regulation Number 211/PMK.03/2017 dated 29 December 2017 which contains all levels of positions given a rating (S (Very Good), A (Good), B (Enough), C (Poor) and D (Very Poor)). Based on this ranking will determine the number of benefits that will be received each month. For those who have worked for more

than three years in a Tax Service Office, the position ranking will be the basis for the location of the following employee transfer—based on paragraph 6 of article 10 of the Minister of Finance Regulation Number 211/PMK.03/2017 dated 29 December 2017 stated that employee rankings must be carried out in each office with a composition (15% rating S, 20% rating A, 25% rating B, 25% rating C, and 15% rating D). Employee ranking is the full authority of the head of the office with input from the head of the section. Until now, there are no specific indicators in employee evaluation, so many assessments are subjective from section heads and office heads. This often causes friction between fellow employees to compete for the S rank.

In daily activities, section heads and heads of offices often remind about the transfer location, which is far from Palembang for those with C and D ratings. Even the Kanwil (DGT Bangka Belitung regional office), when the employee performance appraisal meeting is held every three months, always reminds us about Ministerial Regulations This finance. This is a trigger for employee stress at work. Considering that most of the employees have *home bases* in Palembang, moving out of the region is very scary; friction between employees fighting over the S rating can mean a problem in the organizational culture at KPP Palembang Ilir Barat (Dunn & Knight, 2005; Viswesvaran et al., 1999).

The Organizational Culture within the DGT is running well, so the values of the Ministry of Finance are made, which must be implemented in all offices within the Directorate General of Taxes (DGT). Even though these values have been implemented, there are still violations of the values of the Ministry of Finance committed by Palembang Ilir Barat KPP employees. The following is a breakdown of violations based on the level of violations. There are 13 levels of minor violations and one serious violation within the Palembang Ilir Barat KPP environment. This may indicate a need for more understanding of the organizational culture within the Palembang Ilir Barat KPP employees. There needs to be a massive effort to reduce or even eliminate the violations that occur (Al Horrb et al., 2016; Cooper & Cartwright, 1997).

## 2 Materials and Methods

The population in this study were all employees at KPP Pratama Palembang Ilir Barat, totaling 145 employees. Determining the number of samples used by the authors in this study is the census method (saturation sampling) which is a sampling technique when all population members are used as samples. In this study, the respondents were all employees at KPP Pratama Palembang Ilir Barat, totaling 145 employees, and all of them were the respondents in this study. Primary data in this study were collected using data collection methods through questionnaires distributed to employees at KPP Pratama Palembang Ilir Barat, totaling 145 employees. The questionnaire in this study is a statement related to the variables of work stress and organizational culture on employee performance (Martin & Siehl, 1983; Zheng et al., 2010).

## 3 Results and Discussions

- a. The constant value shows a positive value with a value of 0.739. This shows that the level of employee performance in the Palembang Ilir Barat Tax Service office is considered that without the influence of work stress and organizational culture, the magnitude of the employee performance variable is 0.739.
- b. The regression coefficient of the work stress variable is 0.366, with a value  $t_{\text{count}}$  of 6.049, indicating that work stress positively affects employee performance. This shows that the higher the work stress felt by employees, the more positive impact it will have on employee performance.
- c. The coefficient value of organizational culture has an effect of 0.502, with a value  $t_{\text{count}}$  of 8.250, indicating that organizational culture positively affects employee performance. This shows that the higher the organizational culture, the more positive impact it will have on employee performance.

### *The Effect of Work Stress on Employee Performance in the Palembang Ilir Barat Tax Service Office*

The analysis results obtained in this study indicate that work stress has a positive and significant effect on employee performance in the Palembang Ilir Barat Tax Service office, so the first hypothesis can be accepted. The results of this study are in line with the results of research from Rivers et al. (2023); Anthonius (2022); Aziz et al. (2022); Chan et al. (2000); Nelsi (2021); Hidayat et al. (2019); Joiners (2001); Ulfa & Puspaningtyas (2020); Ehsan & Ali (2019); Kitole et al. (2019) showed the results that work stress has a positive and significant effect on employee performance.

Based on the respondents' responses to the extra-organizational stressor dimension, it shows that the percentage of answers agree (38.65 %) and strongly agree (24.1%) and are included in the "Good enough" category. This shows that work stress is felt by employees in the Palembang Ilir Barat Tax Service Office, which includes family and technology, which still affects employees. However, respondents who stated "Strongly Disagree" and "Disagree" indicate that some employees still feel work stress in the work environment.

The organizational stressor dimension shows the percentage of answers that Agree (35.86 %) and Strongly Agree (39.06%) and are included in the "Good" category. This shows that organizational stressors at the Palembang Ilir Barat Tax Service Office affect employee performance. The stress levels employees feel influenced by the organizational structure, apparent supervision, and involvement in decision-making will impact employee performance. However, with the presence of respondents who stated "Strongly Disagree" and "Disagree," there is an indication that some employees feel stress originating from the organization itself (Cogliser & Brigham, 2004; Müller et al., 2018).

The group stressor dimension with the percentage of Agree (35.5 %) and Strongly Agree (46.55%) answers are included in the "Good" category. This shows that group stressors still affect employees' work results in the Palembang Ilir Barat Tax Service Office. The stress level resulting from the work group environment on work results, a sound social support system, and management's attention to employee work results. However, with the presence of respondents who stated "Strongly Disagree" and "Disagree," there is an indication that some employees feel that group stressors still affect employees in carrying out their duties, obligations, and responsibilities (Bedarkar & Pandita, 2014; Güngör, 2011).

The individual stressor dimension with the percentage of Agree (38.6 %) and Strongly Agree (33.33%) answers are included in the "Good Enough" category. This shows that individual stressors can still affect employees' work results in the Palembang Ilir Barat Tax Service Office. The stress level results from the workload in internal and external factors and a busy work schedule. However, with the presence of respondents who stated "Disagree," there is an indication that some employees feel that individual stressors still affect employees in carrying out their duties, obligations, and responsibilities.

The results of the analysis show a positive and significant influence between work stress and employee performance. Then it was concluded that of the four dimensions of work stress, the most significant percentage for the answers "Agree" and "Strongly Agree" was 82.05%, namely in the group stressor dimension. At the same time, the lowest percentage is on the extra-organizational stressor dimension, which is equal to 62.75 %. Work stress at the Palembang Ilir Barat Tax Service Office is considered to have overcome several indications that cause stress to employees, even though the extra-organizational stressor dimension shows promising results. However, in this case, the work stress employees feel will impact employee performance against agencies (Robbins et al., 2019; Saleem et al., 2021).

#### *The Influence of Organizational Culture on Employee Performance in the Palembang Ilir Barat Tax Service Office*

The analysis results obtained in this study indicate that organizational culture has a positive and significant effect on employee performance in the Palembang Ilir Barat Tax Service office so the second hypothesis can be accepted. The results of this study are in line with the results of research from (Antika & Dwiridotjahjono, 2022; Alimuddin & Artiyany, 2022; Mendo et al. 2021; Anggiani, 2021; Wicaksono et al., 2021; Suaiba et al., 2021; Joiners, 2001; Paais & Pattiruhu, 2020; Nur et al. 2020; Pasaribu, 2020; Surya et al., 2019; Sari & Wahyudin, 2019). The results show that organizational culture has a positive and significant effect on employee performance.

Based on the responses of respondents on the dimensions of innovation and risk control, it shows that the percentage of answers Agree (56.57 %) and Strongly Agree (35.17%) are included in the "Good" category. This shows that Palembang Ilir Barat Tax Service Office employees will be responsible and ready to make decisions and carry out all the responsibilities given. In addition, the role of leadership and the award given by agencies significantly affect employee performance results.

The dimension of attention to detail shows the percentage of answers that Agree (47.95 %) and Strongly Agree (21.35%) are included in the "Good Enough" category. This shows that employees in the Palembang Ilir Barat Tax Service Office are required to be able to complete the work accurately and carefully. However, with the presence of respondents who stated "Strongly Disagree" and "Disagree," there is an indication that some employees feel that the role of superiors in providing direction and communication is still unclear and detailed regarding the work given (López-Cabarcos et al., 2022; Moulana et al., 2017).

The result orientation dimension with the percentage of Agree (61.7 %) and Strongly Agree (26.55%) answers are included in the "Good" category. This shows that employees in the Palembang Ilir Barat Tax Service Office will try to improve the effectiveness of the way of working in order to obtain optimal results. The Palembang Ilir Barat Tax Service Office also gives awards to employees who can demonstrate work performance per the agency's expectations and targets. However, with the presence of respondents who stated "Strongly Disagree" and "Disagree," there is an indication that some employees feel that the award is still not in line with expectations.

The dimension of personal orientation with the percentage of Agree (57.25 %) and Strongly Agree (25.55%) answers are included in the "Good" category. This shows that the leadership role at the Palembang Ilir Barat Tax Service Office is to give attention to all well-received employees. In addition, employees always try to establish cooperation with work members to improve and provide results that are in line with the expectations and achievements of the agency's targets. However, with the presence of respondents who stated "Strongly Disagree" and "Disagree," there is an indication that some employees feel the role of leadership towards employees (Enjeli, 2021; Kumar, 2021).

The analysis results show a significant favorable influence between organizational culture and employee performance. Then, it was concluded that of the four dimensions, the most significant percentage for the answers "Agree" and "Strongly Agree" was 91.74%, namely on innovation and risk control dimensions. At the same time, the lowest percentage is in the dimension of attention to detail, which is equal to 69.3 %. This means the organizational culture at the Palembang Ilir Barat Tax Service Office is the main factor in evaluating the existing leadership. Due to the frequent changes in organizational structure and leadership changes that are often carried out, employees need to adapt to the different work rhythms of each leader (Balducci et al., 2021; Daniel, 2019).

## 4 Conclusion

- a. Work stress positively and significantly affects employee performance in the Palembang Ilir Barat Tax Service office environment. Work stress, which employees feel in the Palembang Ilir Barat Tax Service office environment, on the individual stressor dimension significantly affects employee performance. There needs to be an evaluation to provide a workload following the job desk and employee responsibilities. If the work in some parts of the division has a greater number of jobs, then it is necessary to make adjustments to the number of employees according to the needs and workload given.
- b. Organizational culture positively and significantly affects employee performance in the Palembang Ilir Barat Tax Service office. Organizational culture, with the frequent changes of leadership that occur in the Palembang Ilir Barat Tax Service office environment, makes employees need to get used to the work rhythm that is formed. There are expected to be slower changes for changes in leadership positions. At least 2-3 new years of these changes. The need for adaptation felt by employees causes a decrease in performance because not all employees can quickly adapt to changes in the ever-changing leadership cycle.

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